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## SUSTAINABILITY REPORTING IN THE HOTEL INDUSTRY – A LITERATURE REVIEW

### Abstract

Sustainability reporting is a form of reporting companies' performance on the overall aspects of business in regards of economic, environmental and social issues. It is become more and more important while companies are being pressured to act more sustainably. This study is a literature review that closely examines sustainability reporting in the hotel industry. Sustainability reporting is a topic that has been extensively researched, but there is a lack of research examining this sector. The purpose of this study is to analyse the academic literature on sustainability reporting in the hotel industry in order to identify current research directions and determine opportunities for future research. Research results have revealed different directions of research, current practices as well as research gaps that need to be addressed.

**Keywords:** sustainability reporting, hotel industry, literature review, sustainability disclosure, CSR disclosure, CSR reporting

## 1. Introduction

Sustainability concerns are becoming a pressing issue that has to be addressed. From climate change, biodiversity loss, resource depletion, pollution, deforestation and urbanisation, water scarcity to social injustice, just to name a few. The negative effects of human activity are becoming ever clearer.

The hotel industry is an industry that has a significant impact on the environment and society. It has been shown to contribute to 1% of global carbon emissions and to meet the Paris Agreement threshold, it must be reduced by 66% by 2030 and 90% by 2050 (Melissen, 2013; International Tourism Partnership, 2017; Leyva and Parra, 2021; Ben Youssef and Zeqiri, 2022). As these deadlines approach, there is an urgent need for action. For the hotel industry, reducing negative sustainability

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impacts is not only in line with the global sustainability agenda, but also very important as many hotels are dependent on their surrounding environment, which needs to be preserved. They play a role in creating these negative impacts and at the same time their business can suffer from these impacts (Reid, Johnston and Patiar, 2017). The key is to find a balance between the need for economic success and reducing the environmental and social footprint (Leyva and Parra, 2021). All these impacts have one thing in common – the need to be measured and managed. The basis for sustainability management is the measurement and reporting of the sustainability influences that a hotel company has. Sustainability reporting has been extensively researched, but still not many researchers place their attention on the specifics of the hotel industry. This paper presents a literature review that focuses on the academic research in the field of sustainability reporting in the hotel industry. The purpose of this study is to analyse the academic literature on sustainability reporting in the hotel industry in order to identify current research directions and determine opportunities for future research. The first part of the paper provides a brief overview of sustainability reporting. This is followed by a detailed literature review of sustainability reporting in the hotel industry and bibliometric analysis of the included publications. Finally, the main conclusions, limitations and implications for future research are summarised.

## **2. Sustainability reporting**

Sustainability reporting can be defined as the disclosure of the environmental, social and economic impacts that an organisation has and is influenced by. It is often referred to as corporate social responsibility reporting, corporate social responsibility disclosure, triple bottom line reporting and similar. It can be seen as a way of presenting the overall performance of an organisation that financial reporting cannot match. The development of sustainability reporting began when organisations increased their accountability to society (Busco and Sofra, 2021). The history of sustainability reporting can be divided into the pre-standardization period, between 1962 and 1998, the standardization (institutionalization) period, between 1999 and 2016, and the post standardization period, which began after 2016 (Gokten, Ozerhan and Okan Gokten, 2020: 114). Since the first publication of sustainability reports in the late 1980s, there has been a significant increase in the number of published reports (Kolk, 2004). With the increase in published sustainability information, research in this area has also expanded and now counts more than 20,000 published scientific papers. Mura, Longo, Micheli and Bolzani (2018:682) categorised the research areas into eight groups: sustainability disclosure and performance, determinants of sustainability disclosure, critical environmental accounting, sustainability metrics, sustainable operations and

supply chain management, carbon accounting; diffusion of sustainability standards, and assurance of sustainability reports.

At the same time, regulations and standards for sustainability reporting were developed. In terms to the legislation, there was there was the EU Non-financial Reporting Directive, the King Code and various government laws. Non-governmental organisations have also published various standards for sustainability reporting. Global Reporting Initiative, Integrated Reporting, Sustainability Accounting Standards Board, Task Force on Climate-related Financial Disclosures and United Nations Global Compact are the best known. Much criticism has been levelled at the quality of sustainability reporting (Comyns, Figge, Hahn and Barkemeyer, 2013), mainly due to the large number of different standards and regulations. This criticism has led to calls for better standardisation (Cho, Michelon, Patten and Roberts 2015). Against this backdrop, the new EU legislation (Corporate Sustainability Reporting Directive – CSRD), which has just come into force, imposes mandatory sustainability reporting on listed companies. The directive stipulates the use of the European Sustainability Reporting Standards (ESRS) in the preparation of sustainability reports. The ESRS standards will characterise future sustainability reporting. They will drastically change the content of reports and the scope of sustainability disclosures and are binding not only for large companies, but also for small and medium-sized enterprises and parent companies based outside the European Union (European Commission, 2022). Consequently, this will open up opportunities for new developments in research in the hotel industry as well as in other industries. The following part of the study focuses on current developments in research on sustainability reporting in the hotel industry.

### **3. Sustainability reporting in the hotel industry – literature review and bibliometric analysis**

Much emphasis is placed on examining the relationship between sustainability performance and financial performance. The results are mixed. Some of the authors have shown that sustainability performance has a positive impact on the financial performance of hotel companies. More specifically, there is a positive relationship with return on sales and return on assets (Al-Wattar, Almagtome and Al-Shafeay, 2019) using a disclosure index, with environmental performance having the strongest effect. When examining the extent of sustainability reporting in the hotel industry, a positive relationship was also found with financial performance (Assaf, Josiassen and Cvelbar, 2012). It was found that there is a positive relationship between sustainability ratings and share price, but no relationship with the traded share (Khaghaany, Kbelah and Almagtome, 2019). The study by Dutescu, Popa and Ponorica (2014) is one of the

few studies that looks at the economic sustainability of small and medium-sized enterprises and how this can support the sustainable development of a company. Guix, Bonilla-Priego and Font (2018) explored the process of development of sustainability reports through detailed examination of stakeholder inclusiveness, materiality and responsiveness. Hotel companies use these reports to inform their stakeholders, but they do not involve them as much in the process of creating the reports (Vrontis, Iazzi, Maizza and Cavallo, 2022). The government is the most important stakeholder group influencing sustainability reporting in small and medium-sized hotel companies in developing countries (Serra-Cantallops, Peña Miranda and Ramón-Cardona, 2021). Uyar, Karaman and Kilic (2021a) came to similar conclusions when they correlated the jurisdiction of tourism companies with the number of sustainability reports published and found that the quality of corporate governance has an influence on reporting tendencies. As expected, international hotel companies disclose more information than independent hotels (Rosalind Jenkins and Karanikola, 2014).

One of the main focal points of research is content analysis, which has been the most widely studied. De Grosbois (2012) analysed the sustainability disclosures of hotel companies in a very comprehensive content analysis. She described these disclosures as “simplistic and superficial”, while only a minority of hotel companies provided results on their actual sustainability performance. Font, Walmsley, Cogotti, McCombes and Häusler (2012) and Medrado and Jackson, (2016) came to similar conclusions. Sustainability reporting standards are not always consulted in the preparation of reports (Ekergil and Özgür Göde, 2017). Significant differences in the adoption of international reporting standards have also been identified (Ng and Tavitiyaman, 2020). It is estimated that there are several hundred reporting standards worldwide. The GRI reporting standards are one of the most widely used. The first version was introduced more than two decades ago, but we still find that companies do not consistently follow the requirements suggested by the standards (Guruge, 2022). Low level of internal and external harmonization of environmental and social key performance indicators has been found (Halmi, and Poldrugovac, 2022; Halmi, and Poldrugovac, 2023). Focusing only on the environmental reporting of hotels, previous research emphasises the low level of measurement and reporting (Janković and Krivačić, 2014) and communication of their environmental policies (Hsieh, 2012).

The most comprehensive analysis conducted over time on the hotel industry has shown that there are positive changes in sustainability reporting, with European hotel companies leading the way (Uyar, Koseoglu, Kılıç and Mehraliyev, 2021b). This can be attributed to the fact that the European Union has one of the most regulated legislations on sustainability reporting. Sustainability committees are one of the factors with great influence on providing relevant information to the interested stakeholders. Hotel companies that have such committees are better able to manage sustainability

issues, have greater assurance and better comparability of reports (Kılıç, Uyar, Kuzey and Karaman, 2021). In a more recent study (Abhayawansa and Adams, 2021), the reporting risks for hotel companies were analysed in more detail. There is evidence that hotel companies do not disclose enough information about the impact of these risks and strategies to mitigate them. Notwithstanding this, the accommodation industry has proven to be one of the most responsible industries compared to other tourism industries such as the casino industry, air transport, cruise industry, camping industry, travel services, etc. (Herremans, Pyasi and Lu, 2011).

The prerequisites for the implementation of sustainability reporting in the hotel industry have also been analysed, with a focus on a well-developed reporting system (Persic, Jankovic, Bakija and Poldrugovac, 2013). There are proposals to adapt sustainability reporting to the specificities of the hotel industry through an integrative framework based on the sustainable development management and stakeholder relations approach (Pérez and del Bosque, 2014), as well as to adapt the framework to standardised reporting criteria (Persic, Bakija and Vlašić). Míguez, Rivo-López, Porteiro and Pérez-Orozco (2023) have proposed a model for the comparison and evaluation of sustainability reports.

Assurance of sustainability reporting as a way of ensuring the quality, reliability and accuracy of published sustainability information has also attracted interest. Jankovic and Krivacic (2014) have found that the hotel industry has a lower level of assurance compared to other industries. More attention should be paid to materiality and external assurance in order for sustainability reports to gain more credibility (Jones, Hillier and Comfort, 2016). The new Materiality Balanced Scorecard approach is proposed to improve accountability and materiality, but also sustainability management (Guix and Font, 2020).

Sustainability reporting is a process that requires considerable resources. It involves extensive work (labour costs), but even if the initiative is not just greenwashing but a genuine desire to become responsible and accountable, it requires far-reaching changes in the way business is done. When looking at the management perspective of sustainability, the most important factors are economic/financial performance, followed by customer relations and consumption of environmental resources (Cvelbar and Dwyer, 2013). Since hotel companies, like companies in other industries, have limited resources at their disposal, compromises sometimes have to be made. Disclosure of sustainability information is often substituted for investing in media visibility while companies assume that this type of reporting will improve their reputation (Gonçalves and Gaio, 2023).

Based on an insight into the available scholarly literature, the research directions in the field of sustainability reporting can be categorised into four groups. Firstly, groups can be identified as the study of factors that influence sustainability reporting

and, conversely, research that examines the impact that sustainability reporting has on different aspects of the business. In addition, compliance with certain standards or criteria is also explored, as well as proposition of models for reporting.

In order to obtain a broader picture, Table 1 summarises the research in the field of sustainability accounting in the hotel industry. Publications are gathered primarily from Web of Science, but also from Scopus and Elsevier databases as well as Google Scholar search engine. The most important publications are listed chronologically, with the sample size and methodological approach indicated, as well as the four research directions that were identified.

**Table 1.** Overview of research on sustainability accounting in the hotel industry

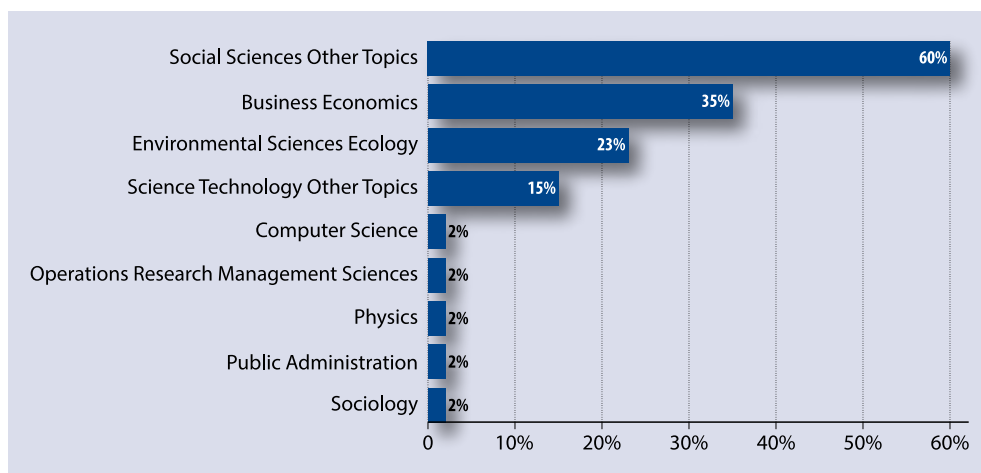
| Year  | Authors                               | Sample                        | Methodological approach |                     |             |
|---|---------------------------------------|-------------------------------|-------------------------|---------------------|-------------|
|   |                                       |                               | Mixed methods           | Quantitative/survey | Qualitative |
| Direction 1: Research on factors influencing sustainability reporting |                                       |                               |                         |                     |             |
| 2013  | Persic et al., 2013                   | -                             |                         |                     | √           |
| 2014  | Janković and Krivačić, 2014           | -                             |                         |                     | √           |
| 2014  | Milanés-Montero et al., 2014          | 300 HC                        |                         | √                   |             |
| 2019  | Guix et al., 2019                     | 16 semi-structured interviews |                         |                     | √           |
| 2020  | Guix and Font, 2020                   | 20 HG                         |                         | √                   |             |
| 2021  | Duric and Potočnik Topler 2021        | 71 hotels                     |                         | √                   |             |
| 2021  | Kılıç et al., 2021                    | 770 firm-years                |                         | √                   |             |
| 2021  | Serra-Cantallops et al., 2021         | 224 hotels                    |                         | √                   |             |
| 2022  | Mahyuddin et al., 2022                | 105 HCO                       |                         | √                   |             |
| 2022  | Novovic Buric et al., 2022            | 115 employees                 |                         |                     | √           |
| 2023  | Le et al. 2023                        | 215 hotels                    | √                       |                     |             |
| Direction 2: Impact of sustainability reporting on business           |                                       |                               |                         |                     |             |
| 2012  | Assaf et al., 2012                    | 136 hotels                    |                         |                     | √           |
| 2012  | Hsieh, 2012                           | 50 HCO                        |                         | √                   |             |
| 2013  | Cvelbar and Dwyer, 2013               | 59 HCO                        |                         | √                   |             |
| 2014  | Rosalind Jenkins and Karanikola, 2014 | 60 HCO                        |                         |                     | √           |
| 2017  | Davey et al., 2017                    | 30 HCO                        |                         |                     | √           |
| 2018  | Guix et al. 2018                      | 50 HG                         |                         | √                   |             |

| Year   | Authors                       | Sample                        | Methodological approach |                     |             |
|--|-------------------------------|-------------------------------|-------------------------|---------------------|-------------|
|  |                               |                               | Mixed methods           | Quantitative/survey | Qualitative |
| 2019   | Al-Wattar et al., 2019        | 10 HCO                        | √                       |                     |             |
| 2019   | Khaghaany et al., 2019        | 9 HCO                         |                         | √                   |             |
| 2020   | Raka Sukawati et al., 2020    | 100 hotels                    |                         | √                   |             |
| 2022   | Arenhart et al., 2022         | 45 HC                         |                         | √                   |             |
| 2022   | Guan et al., 2022             | 6 HCO                         |                         |                     | √           |
| 2023   | Gonçalves and Gaio, 2023      | 89 HCO                        | √                       |                     |             |
| 2023   | Míguez et al. (2023).         | 10 HC                         |                         |                     | √           |
| DIRECTION 3: RESEARCH ON COMPLIANCE WITH STANDARDS         |                               |                               |                         |                     |             |
| 2011   | Herremans et al. 2011         | 97 accomodations              |                         | √                   |             |
| 2012   | De Grosbois, 2012             | 150 HCO                       |                         | √                   |             |
| 2012   | Font et al., 2012             | 10 HG                         |                         |                     | √           |
| 2013   | Legrand et al., 2013          | 6 HC                          |                         |                     | √           |
| 2014   | Jones et al., 2014            | 10 HB                         |                         |                     | √           |
| 2016   | Sörensson, and Jansson, 2016  | 20 hotels                     |                         |                     | √           |
| 2019   | Franzoni and Avellino, 2019   | 6 HB                          |                         | √                   |             |
| 2020   | Ng and Tavitiyaman, 2020      | 6 HG                          |                         |                     | √           |
| 2021   | Leyva and Parra, 2021         |                               | √                       |                     |             |
| 2021   | Uyar et al., 2021b            | 478 HCO                       |                         |                     | √           |
| 2022   | Courage Shereni et al., 2022  | 5 HCO                         |                         |                     | √           |
| 2022   | Guruge, 2022                  | 10 HG                         |                         |                     | √           |
| 2022   | Halmi and Poldrugovac, 2022   | 14 HCO                        |                         | √                   |             |
| 2022   | Koseoglu et al., 2021         | 861 firm-year                 |                         | √                   |             |
| 2022   | Vlašić and Poldrugovac, 2022  | 14 HCO                        |                         |                     | √           |
| DIRECTION 4: CRITERIA AND PROPOSAL OF MODELS FOR REPORTING |                               |                               |                         |                     |             |
| 2014   | Dutescu et al., 2014          | 42 entrepreneurs and managers |                         | √                   |             |
| 2014   | Pérez and del Bosque, 2014    | 170 HCO                       | √                       |                     |             |
| 2018   | Astawa et al., 2018           | 60 hotels                     |                         | √                   |             |
| 2021   | Abhayawansa and Adams, 2021   | 5 HCO                         |                         |                     | √           |
| 2022   | de Grosbois and Fennell, 2022 | 183 HCO                       |                         | √                   |             |

Source: Author

Research has focused on hotel groups (HG), hotel chains (HC), hotel brands (HB) and hotel companies (HCO), with a few exceptions that focus on the employees rather than the organisations. Smaller sample analysis is prevailing in the publications and researchers mostly focus on international hotel companies. These are the companies with high access to financial and other resources and more power to manage their sustainability impacts. This can lead to biased results. More effort should be spent on smaller scale organisations. In terms of methodological approach, both quantitative and qualitative methods are equally represented. The content analysis of the disclosed sustainability information shows complete superiority over other methods.

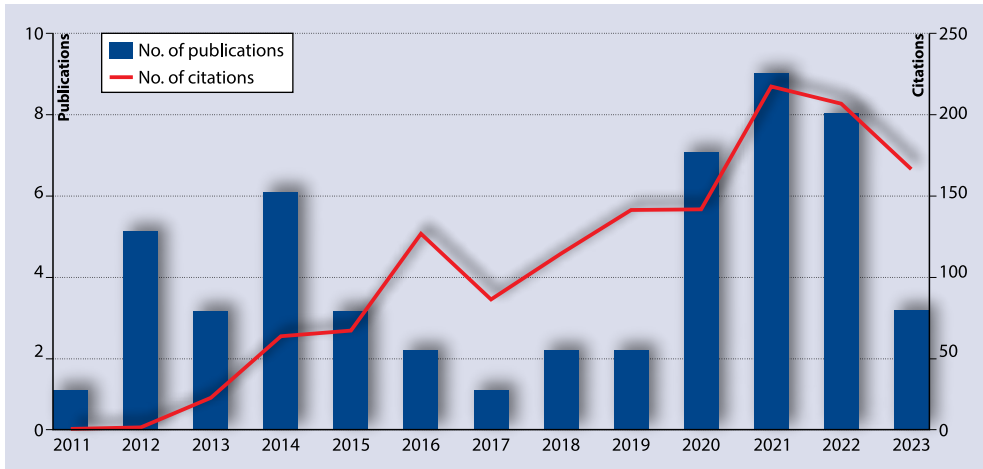
In the second part of the study, a bibliometric analysis of publications on sustainability reporting in the hotel industry was carried out. The data was limited to publications indexed in the Web of Science Core Collection. To obtain relevant results, the topic, title, author keywords and abstracts were searched for the keywords “sustainability reporting”, “CSR disclosure”, “sustainability disclosure”, “hotel” and “hotel industry”. A total of 52 related publications were extracted that met the criteria. The aim of this section was to analyse the areas of publications (Figure 1), the frequency of publications and citations over the years (Figure 2) and the countries of publication (Figure 3).



**Figure 1.** Classification of publications by research area (Source: Author)

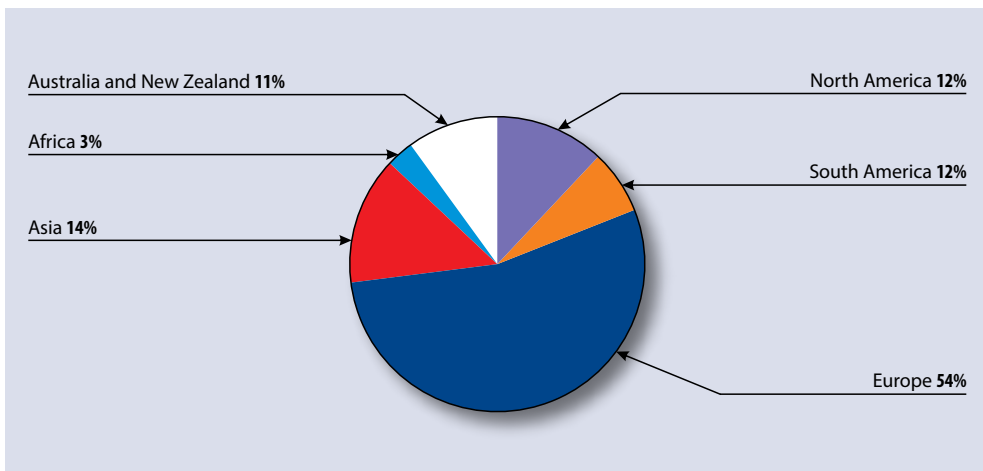
Most publications (60%) were published in the area of Social Sciences Other Topics, followed by Business Economics with 35%, Environmental Sciences Ecology (23%) and Science Technology Other Topics (15%). Computer Science, Operations Research, Management Sciences, Physics, Public Administration and Sociology are each represented with 2%.





**Figure 2.** Overview of publications and citations over time (Source: Author)

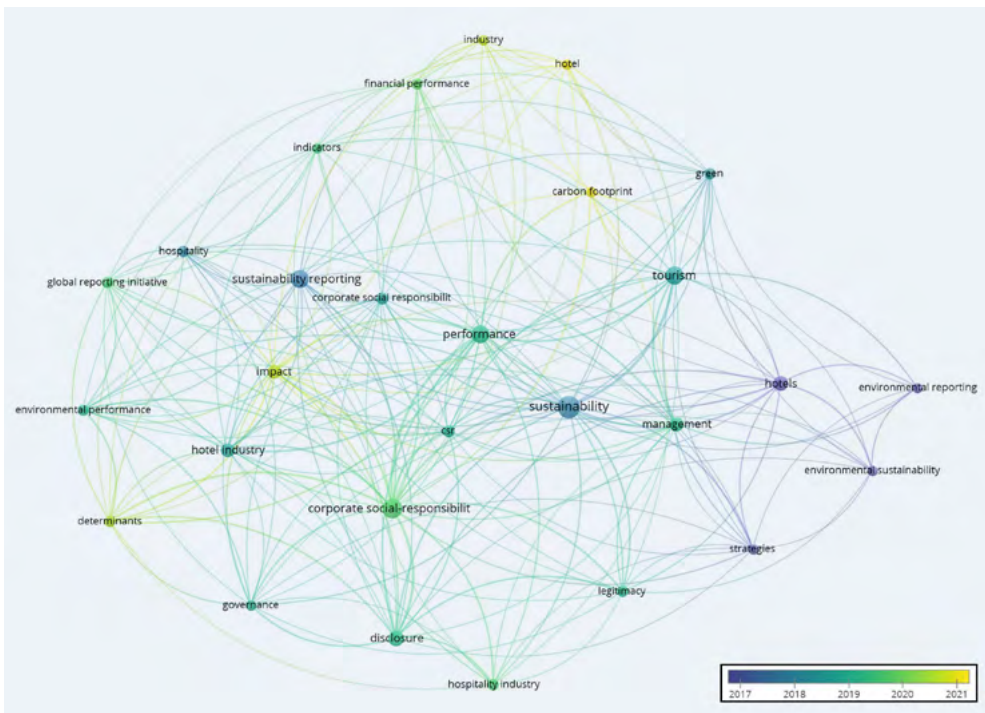
As the graph shows, the first publications dealing with sustainability reporting in the hotel industry were published in the early 2010s. It is important to emphasise once again that these results are limited to the Web of Science research results on the keywords mentioned above. Until 2020, there was an average of 2 publications per year (with the exception of 2012 and 2014). From 2020 onwards, it can be seen that researchers have significantly increased their attention to this area, which is reflected not only in the number of publications, but also in a significant increase in citations. On average, publications are cited 25.5 times, with De Grosbois (2012), Font et al., (2012), Jones, Hillier and Comfort (2014) and Hsieh (2012) being the most frequently cited publications, ranging from 129 to 283 citations.



**Figure 3.** Classification of publications according to geographical location (Source: Author)

As far as geographical locations are concerned, European researchers are dominant in this area with 54%. They are followed by Asia with 14%, the USA and Canada with 12%, Australia and New Zealand with 11%, South America with 7% and Africa with 3%.

In addition, a network visualisation of the keywords used in the Web of Science publications is created (Figure 4). In this part, VOSviewer was used as a tool to visualise the analysed data. The map is based on the co-occurrence of keywords in bibliographic data.



**Figure 4.** Network visualisation of keywords (Source: Author)

The minimum number of occurrences of a keyword was four, so that 28 keywords could be identified. The size of the circles indicates how often a keyword was used. The larger the circle, the more frequently the word was used as a keyword. This indicates that research in this area is growing. It was found that the most frequently used keywords in publications on sustainability reporting in the hotel industry are: sustainability, performance, corporate social responsibility, sustainability reporting and tourism. Four clusters are formed, the largest consisting of 12 items, the second largest consisting of eight items, the third consisting of seven items and the last consisting of only one item. Lines connecting the keywords indicate relationships between the keywords.

## 4. Conclusion

To the author's knowledge, this is the first bibliometric analysis of publications on sustainability reporting focussing only on research in the hotel industry. The research findings show that these publications and citations are slowly but steadily increasing. The literature review shows that sustainability reporting in the hotel industry is started intensifying in recent years, but is still under-researched compared to other industries and there is still much room for expansion.

Studies on sustainability reporting in the hotel industry can be divided into four different directions: factors influencing sustainability reporting, research that examines the impact of sustainability reporting on different aspects of the business, compliance with certain standards or criteria and proposal of models for reporting.

Various conclusions can be drawn from the analysis and gaps in research can be identified that should be further explored. The bibliometric analysis revealed that most publications appeared in the field of social sciences other topics and business economics. In terms of geographical location, European research is leading, followed by other developed countries. More attention should be paid to underdeveloped areas where sustainability issues are likely to play a greater role. More emphasis should also be placed on analysing small and medium-sized hotel companies in different countries, rather than focusing mainly on large international hotel chains and brands.

Given the new legislation and the increasing interest in assurance and materiality, it is expected that disclosures in this area will increase. The GRI Standards lead the way when it comes to checking compliance with reporting standards. It is to be expected that compliance with the European standards for sustainability reporting will become increasingly prevalent. Reports are often criticised for not reflecting actual sustainability performance. The new ESRS standard obligations require reporting on specific impacts, targets and metrics, and future research will show whether sustainability performance disclosure will be more realistic. Longitudinal studies will be beneficial here to track changes over time. Especially as the last two decades have seen drastic changes in the way sustainability issues are addressed overall.

The use of secondary data is most common, while most studies use data from annual and sustainability reports. There is an obvious need for the collection of primary data. Furthermore, majority of published research focusses on empirical studies and only a few theoretical studies can be found. This can also be seen as an opportunity for the further development of the field.

Some shortcomings of this research can also be recognised. One limitation may be that some of the research in the hotel industry was unintentionally omitted and only English language publications were analysed. The bibliometric analysis refers only to publications in the WOS database; further analyses should also include other databases.

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## **Izvješćivanje o održivosti u hotelijerstvu – pregled literature**

### **Sažetak**

Izvješćivanje o održivosti oblik je izvješćivanja u kojem poduzeća prikazuju utjecaje svojih aktivnosti na ekonomska, ekološka i društvena pitanja. S obzirom na to da su poduzeća izložena sve većim pritiscima da djeluju održivije, izvješćivanje o održivosti postaje sve važnije. Ova studija donosi pregled literature koji pomno ispituje izvješćivanje o održivosti u hotelskoj industriji. Izvješćivanje o održivosti tema je koja se opsežno istražuje u znanstvenoj literaturi, no vidljiv je nedostatak istraživanja u području hotelijerstva. Svrha je ove studije analizirati znanstvenu literaturu o izvješćivanju o održivosti u hotelskoj industriji da bi se identificirali trenutni pravci istraživanja te odredile mogućnosti za buduća istraživanja. Rezultati istraživanja dostupne literature ukazuju na različite smjerove istraživanja u području izvješćivanja o održivosti i na trenutne prakse, kao i na nedostatke u istraživanju koje je potrebno otkloniti i pomno istražiti.

**Ključne riječi:** izvješćivanje o održivosti, hotelijerstvo, pregled literature, objave o održivosti, objave o društveno odgovornom poslovanju, društveno odgovorno izvješćivanje

