Corporate social responsibility: The disclosure–performance gap

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ABSTRACT

As increased stakeholder pressure requires companies to be transparent about their CSR practices, it is essential to know how reliable corporate disclosure mechanisms are, testing the gap between corporate social responsibility claims and actual practice. This study benchmarks corporate social responsibility policies and practices of ten international hotel groups of particular importance to the European leisure market. We found that corporate systems are not necessarily reflective of actual operations, environmental performance is eco-savings driven, labour policies aim to comply with local legislation, socio-economic policies are inward looking with little acceptance of impacts on the destination, and 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. As the first survey of its kind in tourism, both the methodology and the findings have implications for further research.

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1. Introduction

Despite Friedman's (1970) view on the limitations of the responsibility of business, the notion that businesses have responsibilities beyond providing economic returns to the owners of capital is, judging by the profusion of claims by corporations as to their Corporate Social Responsibility (CSR) activities (KPMG International, 2008), as well as the academic CSR discourse (Carroll, 1999), widely accepted. Nonetheless, while the meaning of CSR is contested, to aver, as Frankental (2001) does, that because CSR is a vague and intangible term it is effectively without meaning. The foundation of CSR is the acknowledgement that businesses have responsibilities to society that go beyond shareholder wealth maximisation. This belief is widely held, and hence a degree of shared understanding and common meaning exists.

Some (e.g. Bendell, 2004; Hess, 2008) have argued that the nature of global business with its shift in power from the state to supranational corporations has ushered in an era of increased corporate accountability, a view further expedited through the multitude of cases of corporate fraud and accounting irregularities at the turn of the millennium (e.g. Enron and WorldCom). Certainly, the past decade has seen growing pressure on corporations from individual consumers, consumer groups, NGOs and governments take stock of their non-commercial impact on society. However,

businesses' acknowledgement of the CSR agenda does not necessarily result in more responsible behaviour (Hess, 2008, has for example questioned to what extent social reporting leads to improved CSR performance, or whether conversely it is just a method to avoid additional introduction of regulation). Furthermore, it is not enough to be responsible, corporations realise that their CSR activities also need to be reported, and that transparency in reporting is crucial if companies are to be held to account for their actions.

This study addresses these issues in relation to the tourism industry. Specifically, the study set out to investigate to what extent ten global hotel chains' CSR claims were supported by evidence, or whether they were, at worst, mere rhetoric. In other words, this study looks at the potential disclosure–performance gap. Publicly available information was scrutinised, the hotel chains were given the opportunity to comment on our initial analyses and site visits were subsequently conducted to seek corroborating evidence for the companies' claims.

The study provides a unique analysis of CSR behaviour and reporting in the tourism industry at a time when interest in businesses' impacts on society is only likely to increase. As the tourism industry grows so do concerns about its relationship to society and the environment, both as a force for good as well as in terms of its negative impacts (Goodwin, 2011). It is hardly surprising then that the concept of CSR has received some attention within the context of tourism (Bohdanowicz & Zientara, 2009; Dwyer & Sheldon, 2007; Inoue & Lee, 2011; Lee & Park, 2010; Miller, 2001) and that the importance of CSR for tourism firms is likely to increase (Kang,

Lee, & Huh, 2010). Wood (2010) suggests that despite the proliferation of literature in the area of CSR, much of this has focused on the link between corporate social performance (CSP; a sister concept to CSR) and financial performance and that furthermore CSP scholars suffer from a lack of data. This lack of data on CSR specifically in tourism is suggested by Holcomb, Upchurch, and Okumus (2007). An overreliance on measuring CSP using information in company annual reports, and indeed content analyses in general, was also highlighted by Unerman (2000, p. 677): "studies focusing exclusively on annual reports risk capturing an incomplete picture of the amount of CSR companies are engaging in." This study addresses both of these issues by firstly attending to the disclosure−performance gap, and secondly, in its analysis of a wealth of data that goes beyond a sole reliance on company reports and proclamations. As such it contributes to the literature on CSR specifically in tourism as well as contributing to the under-researched area of the relationship between disclosure and performance more generally.

2. Literature review

2.1. The CSR concept

It is acknowledged that CSR as a concept is used widely and loosely. It is a concept that has no universally accepted definition (Freeman & Hasnaoui, 2011).Carroll (1999) suggests it is a multidimensional construct that has evolved over recent decades. Initially Carroll's four dimensions of CSR comprised economic, legal, ethical and discretionary dimensions with his later work (Carroll, 1999) proposing the latter be replaced by a philanthropic dimension. These categories provide a fairly exhaustive account of the extent of CSR and they "remind us that motives or actions can be categorized as primarily one or another of these four kinds" so Carroll (1979, p. 500). Unsurprisingly, if as Carroll (1979) seems to suggest there is a motivational element embedded within these dimensions, he also suggests that traditionally the legal and economic dimensions have stood to the fore, rather than the ethical and discretionary. In this respect, the explanation of CSR as a concept points to what seems to be at the core of most of its definitions, the recognition that businesses, in counterpoint to Friedman's (1970) dictum, have responsibilities that go beyond the legal and economic.

This further points to an alternative approach to defining CSR which is more closely aligned with the notion of sustainability through the concept of the triple bottom line. Here then, CSR relates to a firm's responsibilities that extend beyond the purely legal and economic, but also encompass responsibilities to a wider range of stakeholders (social responsibilities) and the environment (environmental responsibilities). In this sense we may also speak of triple bottom line reporting (Assaf, Josiassen, & Cvelbar, 2011).The analogy to the triple bottom line also holds when we look at the arguably most widely adopted CSR reporting standard, the Global Reporting Initiative (GRI). Here, Nikolaeva and Bicho (2010) explain that while GRI indicators initially focussed 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). de Grosbois (2012) similarly sees parallels in the development of CSR and the triple bottom line in the World Business Council for Sustainable Development's (1999) definition of CSR.

2.2. CSR measurement and reporting

Measuring CSR performance remains a challenging task (Morimoto, Ash, & Hope, 2005). CSR performance is a social construct and not some physical property where access to its true state may be relatively straightforward. Any assessment of a company or companies' CSR performance will therefore depend on how CSR is measured. Ullmann (1985) for example discerned two categories of CSR measures: social disclosure (including voluntary corporate social reporting and mandatory pollution reporting) and social performance which might ideally use a reputational index or some other form of third party ranking/rating system. However, Ullmann (1985) concedes that often social disclosure is used as a surrogate for actual CSR performance. A similar issue arises in Wood (2010). Here she provides examples of numerous corporate social performance (CSP) variables according to principles, processes and outcomes. Many of these variables are subsequently measured in company and stakeholder self-reports, i.e. self-disclosure (e.g. existence of environmental scanning, charitable giving, and employee perceptions of company CSP). These distinctions between CSR performance and its measurement and its reporting are important to bear in mind. Ideally there will be a great degree of congruence between them, but this cannot be taken for granted.

Companies are increasingly interested in reporting their CSR activities (KPMG, 2008). There exists now a substantial body of literature, predominantly in accounting circles, that deals with the reporting of CSR, or, more specifically its environmental component if we adopt the triple bottom line view of CSR (e.g. Al-Tuwaijiri, Christensen, & Hughes, 2004; Clarkson, Overell, & Chapple, 2011; Hooks & van Staden, 2011; Moroney, Windsor, & Aw, in press). To focus on this body of literature, key themes have been identified to establish whether a relationship exists between voluntary environmental disclosure and actual environmental performance, and whether a relationship exists between environmental performance and some form of quality assurance of disclosed information. Both are of direct relevance to this study. To focus on the first theme, Wiseman (1982) in an early study assessed environmental performance in the steel, oil, paper and pulp industries in the United States and measured the difference between what was claimed in annual reports and actual environmental performance. She came to the conclusion that corporate environmental disclosures were not related to actual environmental performance. van Staden and Hooks (2007) compared companies identified as environmentally responsive to the quality and extent of their disclosures. Taking legitimacy theory as the theoretical basis of their work, they were able to establish positive correlations between companies' environmental disclosures and their environmental responsiveness (environmental responsiveness, while not the same as environmental performance, is a measure of an entity's sense of responsibility. A precursor to becoming a good environmental performer, van Staden & Hooks, 2007, p. 198). This is in contrast to much of the literature that had gone before them that suggested a reactive approach towards achieving legitimacy but also the recent study by Elijido-Ten, Kloot, and Clarkson (2010). In other words, companies publish environmental information in reaction to an actual or potential crisis or threat.

Other studies have looked at whether assurance enhances the quality of disclosed information. Indeed, this is something that is recommended by the Global Reporting Initiative (GRI; www.globalreporting.org) and it will not come as a surprise that firms may try to portray themselves in a positive light when in fact they may be poor performers (this does not just hold for information related to CSR of course). Cho, Roberts, and Patten (2010) for example established that self-serving biases are present in the language used in environmental disclosures, not just in their amount and thematic content. Clarkson et al. (2011) call for enhanced mandatory reporting after comparing voluntary environmental disclosure with actual environmental performance in

a sample of Australian firms. They argue that "both the level and nature of environmental disclosure provided by a firm may not be indicative of its underlying environmental performance"(Clarkson et al., 2011, p. 54). In this regard the concept of greenwashing is not new. Defined by Lyon and Maxwell (2011, p. 9) as "selective disclosure of positive information about a company's environmental or social performance without full disclosure of negative information on these dimensions, so as to create an overly positive corporate image," greenwashing is an issue that is often attributed to disclosure of CSR information. Laufer (2003) proffers the notion of corporate disinformation. We refer in this paper to the notion of a disclosure–performance gap.

Moroney et al. (in press) established that the quality of voluntary environmental disclosures was higher for assured companies than unassured companies. In a similar manner to Clarkson, Li, Richardson, and Vasvari (2008), rather than simply assessing whether an item had been disclosed or not, a scale of zero to six was used to measure the extent of the disclosed information. Moroney et al. (in press) also make the distinction between hard and soft disclosure. Hard disclosure relates to objective measures (admittedly more easily established when focussing on environmental impacts rather than social), whereas soft disclosures relate to claims made by management about their environmental initiatives and credentials, i.e. issues that are more difficult to measure in any objective sense. Al-Tuwaijiri et al. (2004) focussed on the relations between environmental disclosure, environmental performance, and economic performance. Here it was established that there was an association between extent of environmental disclosures and measures of environmental pollution. Thus, while an increase in CSR reporting may, prima facie, be seen as a positive development, this only holds true where what is being reported is a true and fair representation of organisational behaviour, i.e. actual improved CSR.

If companies are to be held to account for their actions, then transparency in reporting is crucial. However, being transparent does not necessarily mean revealing everything as this can be counterproductive to the communication of the key message (Bebbington, Gray, & Owen, 1999). Consequently, companies must decide how much information to disclose, balancing different stakeholders' needs whereby it is sometimes necessary to disclose information that puts the company in a bad light (Kaptein, 2007). Indeed, the ample room for manoeuvre in identifying significant impacts and prioritising them has been partly blamed for the little significance behind achieving formal public endorsement for CSR disclosure (Boiral, 2007).

Comparability of CSR reports stumbles over the issue of non-conformity in reporting and is compounded by the slippery nature of the CSR concept itself. This issue has been alleviated to an extent with the emergence of standards such as those provided by the GRI, the ICC Business Charter for Sustainable Development and specifically in relation to environmental management International Standards Organization's ISO14001 guidelines and the European Union's Eco-Management and Audit Scheme (EMAS). However, even where companies use these standards and guidelines this does not prevent questionable reporting from taking place (Bonilla-Priego & Avilés-Palacios, 2008), further justifying the need for some form of assurance mechanism. Boiral (2007), for example, shows how the systems behind ISO14001 certification were not a genuine management tool, but a mechanism to promote the company's image, similar to many Spanish hotels certified under EMAS (Bonilla-Priego, Najera, & Font, 2011). Boiral (2007) continues by arguing that certification is often seen as a cumbersome, time and resource consuming system that cannot be justified in times of recession, certainly, that it cannot necessarily be justified for the improvements achieved in environmental performance. He reports that environmental procedures, central to the management system, were far from being implemented, except prior audits, when non conformities were hurriedly reduced as a tidy up job.

2.3. CSR reporting in tourism

There is little information in tourism that assesses the state of CSR reporting although there appears to be growing interest in this area (see for example Assaf et al., 2011; de Grosbois, 2012; Lee & Park, 2010). It has been suggested that industries with a higher pollution propensity are more likely to provide discretionary disclosure (Clarkson et al., 2008). Within a single industry, firm size (Lang & Lundholm, 1993; Morhardt, 2010), reliance on stock markets for investment (Chatterji, Levine, & Toffel, 2009) and equipment age (Healy & Palepu, 2001) are determinants of voluntary disclosure. We could therefore expect hotels, being relatively low pollution, to be in the early stages of reporting, and for larger hotel groups with publicly traded shares to feel greater pressure to report, those with newer buildings (with newer cleaner technologies) to have a higher environmental performance and therefore willingness to report. That said, if the reactive approach to legitimacy holds true as discussed above, then it could well be that firms that feel their image is already tarnished, or is in danger of becoming so are more inclined to report.

Similar to our study, Henderson (2007) attempted to research hotel chains' CSR practices, albeit restricted to Phuket in Thailand after the Tsunami of 2004. However, only two hotels responded to her request for information forcing a reliance on publicly available information. Her findings indicated that the bulk of CSR activity was related to issues that also promoted the destination image, i.e. where the CSR activity was not solely altruistic in intent. She also acknowledges that to some companies CSR activities are more likely to be engaged with in trouble-free times of growing profits (Henderson, 2007).

Bohdanowicz and Zientara (2009) also undertook an investigation into hotels' CSR reporting. Again, the emphasis was on publicly available data via websites. Their results were somewhat ambiguous, with some hotels performing well (e.g. the existence of CSR officers and a CSR policy) and others barely doing anything at all. A further study that sought to understand CSR reporting came to some conclusions that contrast with those of Bohdanowicz and Zientara (2009). The results of Holcomb et al.'s (2007) study were in fact not that different, just the assessment of the hotel industry's engagement with CSR differed. While they agree that CSR is assuming a greater importance for hotel chains, they also argue that the message of the importance of CSR has yet to hit home. Hilton and Accor came in for praise in relation to their CSR reporting, and in particular Hilton was highlighted as being the only hotel chain that permitted an external audit of its' CSR reporting. Overall, Holcomb et al. (2007) reiterate that little research is available regarding CSR in tourism and that "more in-depth studies regarding the reporting of CSR issues" is required. This brings us to a final, more recent, study of CSR reporting in tourism, again focussing on the global hotel industry (de Grosbois, 2012). de Grosbois (2012) acknowledges that little attention has been provided in terms of an evaluation of hotels' CSR reporting practices, certainly nothing on a global scale. Again, de Grosbois (2012) who undertook to assess five major themes 'of sustainability' (environment, employment quality, diversity and accessibility, community wellbeing, and economic prosperity), while theoretically perhaps a more robust study than its predecessors, nonetheless relies on publicly available information from websites to assess CSR performance, and consequently acknowledges the need for third party verification. Our study addresses these issues, in a sense assuming this verification function that provides a novel insight

into the extent of the CSR disclosure–performance gap in the tourism industry.

2.4. Summary

CSR as a topic in tourism is receiving increasing attention as companies respond to growing pressure from stakeholders to behave in a more sustainable way. The literature has indicated that CSR and its reporting is a complex area of study for a number of reasons. Firstly, the concept of CSR itself is not unproblematic, and hence, any attempt to measure it will stumble across the notion of what in fact is meant by CSR. Secondly, the relationship between disclosure and performance, what we term the disclosure–performance gap, is also complex. While one consideration is that the relationship should be positive, i.e. better performing firms also provide more disclosure, some studies have argued that a reactive approach to disclosure exists. Thirdly, and as a result of the previous point, calls are increasingly being made for independent assessment of reports. Here at least, what evidence exists (much of it admittedly focussing on environmental disclosure, not necessarily CSR reporting), indicates that quality assurance measures lead to improved actual performance. Finally, the vast majority of studies that have looked at CSR reporting and performance rely on publicly available information. This study sets itself apart by using publicly available information in addition to primary data collected on site and via communication with the individual businesses. As such, this study provides a hitherto hidden perspective into the relationship between CSR reporting and performance that while completely novel in relation to the tourism industry is also extremely rare in a broader sense.

3. Methodology

This study examines the CSR disclosure–performance gap of international hotel chains only to choose one sub-sector of the tourism industry to allow data comparability. The study was commissioned by the International Consumer Research and Testing on behalf of eight European consumer associations (see Acknowledgements). These consumer associations pull together resources to commission research on individual industries identified as of interest to their members. The recognition by the corporations of these consumer associations and the risk of alienating their members ensured participation from the majority of hotel chains investigated here.

The funding organisation's preference was to select hotel groups with a good offer on leisure hotels, with a strong presence in Europe or of importance to European leisure travellers. The list of hotel groups was devised in consultation with European tour operators to assess the importance to mainstream holidaymakers. The final list covered ten hotel groups, responsible for 64 hotel brands (see Table 1). Spanish-owned hotels are strongly represented (Sol Meliá, RIU, Barceló, Iberostar). This is due to their importance in both the Spanish and the Caribbean/Mexican destinations as suggested by the tour operators interviewed for this study. The list did not include Wyndham Hotels and Choice Hotels, the two largest groups worldwide in terms of bed spaces, due to their primary US focus. In the case of Carlson, separate CSR documentation and questionnaires were received for the Americas, Europe, and Asia-Pacific as CSR aspects are operated independently.

3.1. Research design

A wide range of CSR disclosure indices have been developed (Morhardt, 2010; Unerman, 2000), with Wiseman's (1982) study still being central to many. Most published CSR content analyses

Table 1
Hotel groups and brands.

Accor International	Sofitel, Pullman, Novotel, Mercure, Adagio, Suite Novotel, Ibis, All Seasons, Etap Hotel, Hotel F1, Motel 6, Studio 6
Barcelo Hotels & Resorts	Barceló
Carlson Group	Radisson, Country Inns & Suites, Park Inn, Park plaza, Regent
Hilton	Hilton, Hilton Garde Inn, Homewood suites Hilton, Hilton Grand vacations, Waldorf Astoria, Conrad, Double Tree, Embassy Suites Hotels, Hampton, Home 2 suites by Hilton
Iberostar	Iberostar
Intercontinental Hotels Group (IHG)	Intercontinental Hotels & Resorts, Crowne Plaza, Holiday Inn, Holiday Inn Express, Hotel Indigo, Staybridge Suites, Candlewood suites
Marriott International	Marriott Hotels & Resorts, JW Marriott, Renaissance Hotels, Edition Hotels, Autograph collection, Courtyard, Residence Inn, Fairfield Inn & Suites, TownePlace Suites, SpringHill Suites, The Ritz-Carlton
Riu Hotels	Riu
Sol Meliá	Sol Hoteles, Meliá, Tryp, Grand Meliá, Paradisus Resorts, Me, Innside by Meliá
Starwood Hotels & Resorts	Le Meridien, Four points, Westin, The Luxury collection, Aloft, Sheraton, Element, St. Regis, W Hotels

have collected descriptive data. Occasionally indices have been generated but ranking individual companies within a sector has been largely avoided. This is understandable given the complexity of indicators as well as their inherent subjectivity (Morhardt, 2010). Our index was developed through an analysis of the literature, especially drawing on international guidelines and certification programmes for sustainability in tourism, the Global Reporting Initiative and preliminary content analysis of CSR reports from tourism and hospitality firms. The preliminary list was then evaluated by the CSR, labour, environmental management and customer rights' staff at the different consumer associations commissioning this study, and compared against previous studies conducted by them in other sectors. It was decided to drop a number of criteria after further analysis of CSR reports from the ten selected hotel groups. The reason for non-inclusion included the inability of the indicator to differentiate satisfactorily between the firms, or the absence of realistic means of collecting data against the criteria. The attempt of calculating the percentage of hotels in each group that meet company policy was dropped due to hotel groups not collecting systematically such data for all indicators. Accessibility for customers with disabilities was reduced to access for wheelchair users due to the limited practices in most hotels, equally the analysis of dietary needs focused on celiac and dropped other food intolerances as well as halal and kosher food.

In our study, 39 indicators provided evidence for 13 criteria on six different themes with weightings (see Table 2) discussed and agreed with CSR experts in the consumer associations through an iterative process of discussing the merits of some issues over others, and the ability to gather data both at policy level and on the ground. Sustainable tourism certification programmes have a greater weighting on environmental criteria (Font & Bendell, 2002; UNWTO, 2002), while socio-economic indicators tend to be ambiguous and open to interpretation (Font & Harris, 2004). The Global Sustainable Tourism Criteria provide a shortlist of common criteria across many sustainable tourism certification programmes.

Table 2
CSR themes and weighting.

Theme	Weighting
Corporate policies	10%
Labour issues	20%
Socio-economic issues	20%
Environmental issues	25%
Customer engagement	15%
Transparency	10%

The weightings in our study were mapped against them and our study would differ in a greater emphasis on policy level criteria and management structures, and also by including aspects of consumer rights and protection (GSTC, undated). This emphasis came from our study of the Global Reporting Initiative's efforts to standardise corporate level reporting which was appropriate to the size of the firms we analysed, but also for the fact that five of the ten hotel groups are reporting under GRI (Sherman, 2009). To illustrate, the theme Corporate Policies covered the following criteria: Endorsement of international key conventions, Resources for CSR, Staff training program on sustainable issues, CSR management systems, and Independent certification of sustainability practices, each with a number of indicators, with their own weightings. As an example, the criteria Policy on Social Impacts at the Destination was informed by three indicators 1) Monitor any loss of access to natural resource by local communities and formally engage to remediate it, 2) No sexual exploitation of children in the hotel properties or by customers staying in their properties is a formal engagement of the company, and 3) Support to philanthropic or community projects.

3.2. Data analysis

The content analysis of the collected material focused on the type of themes covered and the quality/evidence of the claims being made (Clarkson et al., 2008; Morhardt, 2010). Our scoring of sustainability performance follows the principles in Wiseman's seminal paper, without the blanket trust on quantitative scores. Wiseman scored '3' for quantitative disclosure, '2' for non-quantitative disclosure, '1' for mentioning in general terms, '0' for no disclosure. The score definitions in our study were tailored to each indicator and were the result of benchmarking content analysis (see Table 3 for an example) from 0 to 5. Our study does not differentiate between hard and soft disclosure items (all items would be considered hard according to Clarkson's definition as well as Moroney et al.'s understanding of hard and soft disclosure), but the level of strength/reliability of the disclosed evidence is included in the item scoring. Four staff were involved in conducting the content analysis, one of them analysing all the documentation and the remaining three being used as subject experts for inter-coder reliability. The development of the coding was subjected to

Table 3
Scores definition for indicator 7. Human resources dedicated to CSR/sustainability in each hotel (FTE staff/total FTE staff).

0 = No information/no response to the questionnaire
1 = No dedicated CSR position or only generic coordinator in some hotels
2 = Named person only for hotels involved in environmental MS
3 = Generic person dedicated and/or GM responsible/possibly team or committee
4 = No dedicated CSR position but GM is responsible and different position and/or Environmental committee
5 = Responsible coordinator at each property and responsible business team (employees from different functions and all levels of the organisation)

further scrutiny from the client liaison and a one day workshop with staff from the eight client consumer associations.

The emphasis of this study was in particular to evaluate corporate policies and their implementation in practice. Staff responsible for CSR in each hotel group were identified and approached in June 2010 with a questionnaire to measure the reporting of CSR policies against pre-defined criteria. The research team conducted a two month review of all public documents found in these hotel groups' websites (as in Clarkson et al., 2008; Holcomb et al., 2007). 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 for Multinational Enterprises). All data were entered into an Excel spreadsheet with links to the original documents to keep trails of evidence. A further column was used to transcribe the results of the hotel groups' questionnaire results against the same indicators, including data from internal confidential documents for which confidentiality agreements were signed when required. Both sets of data were submitted to the hotel groups in August — the data were analysed against score definitions, but neither the scores nor the definitions were sent to the company — the purpose was not to see if they agreed on the scoring mechanism, but whether the data themselves that formed the basis of the evaluation were accurate. Each hotel group received only their own data set.

A further piece of the assessment jigsaw involved visits to a sample of hotels within each hotel chain. These were arranged for September 2010. Their purpose was to verify the extent to which CSR policies were being applied in practice in individual establishments. All hotel groups were visited in at least two countries (apart from RIU who declined to participate). Six visits were performed in Thailand, eight in Cancun and eight in Southern Europe (three in Nice and five in Mallorca). The countries and subsequent resorts were well established and had high volumes of international tourism as a result of trying to achieve the maximum number of possible hotel visits per resort. The choice of one Asian, one American/Caribbean and one Mediterranean destination were meant to provide a range of practices in tourist destinations of major importance to the European markets. Hotel visits took on average eight hours, and were primarily conducted in the local language. In Thailand, visits involved one night's stay, while in the remaining destinations the auditor stayed in the same audited hotel for the entire period of audits due to limited availability in high season. All stays were paid for by the research team and no gifts were accepted to avoid conflicts of interest. Visits included interviews with management and staff, walk through assessments, collection of documentary evidence as well as a review of minutes of meetings and policy documents. The emphasis of these hotel visits was an assessment of compliance with group CSR policies, while sustainability practices individual to a specific site but outside group policy were noted but not used for scoring purposes.

In October visit results were sent to the companies together with clarification questions, mostly where inconsistencies between the policy and the performance were identified. The calculations for each indicator were then based on a scoring of the results on a 5-item scale, and the validation of the visits in the field from '0'-contradicted to '1'-fully validated with 0.5 and 0.75 for partial validations. Not accepting a visit to a hotel equated to a 0 score, invalidating the elements of the policy that could only be checked on the ground — Hilton did not accept a visit to their Mallorca hotel affecting a percentage of their validation, and RIU denied visits to any of their hotels. For example, if the content analysis of the policies and internal documents suggested the company-wide carbon management and reduction policies to be present, suggesting metrics are in place at property level and targets for

improvement are part of management performance review, their score would be 5 out of a maximum of 5. However, if during inspection it was found that corporate policy implementation is partial (let's say targets exist but there are no track records of metrics, or these are collected retrospectively with no evidence of potentially influencing management practice), the policy score will be weighted down by 0.5 (i.e. $5 \times 0.5 = 2.5$). If there was evidence of the property contravening the policy (i.e. as above plus no awareness of carbon targets, coupled with increased energy per unit), the original corporate policy would be multiplied by 0, resulting in $5 \times 0 = 0$ score.

The field validation was conducted by three researchers who were thoroughly briefed on their task, and considerable triangulation prior to scoring took place to ensure internal consistency of assessment. Evidence was collected to justify the validation in each site and entered in to each company profile. To further strengthen the performance index public disputes were examined, i.e. where for example the hotel chain had been taken to court and lost the case. The consumer associations emphasised that the research team was only to look at corporate behaviour in the last five years. As a result this meant excluding resort development aspects from the criteria, since the chosen resorts were well established. Consequently the focus was largely on operational aspects. Results were presented to the consumer associations in November and the final report submitted in December, with the publication of articles in the consumer association magazines taking place in March 2011.

4. Results

We first present evidence for the six key themes identified above. The analysis draws initially on the ten international hotel groups' corporate social responsibility policies as documented in publicly available sources, responses to the surveys and internal information (Table 4). We then move on to review how the field visits partly validated certain aspects of the corporate policies and procedures (Table 5). This then sets the scene for the discussion of results against the backdrop of the CSR rankings based on validated disclosure (Table 6).

Corporate policies showed endorsement of international conventions that did however not necessarily translate into evidence at the individual hotel level. Most hotel groups now have a CSR nominee in each of their hotels; these are usually either the chief engineer or the general manager who take CSR on as an additional task. There was little evidence that this was a substantial part of their roles, judged either on the basis of job descriptions or in terms of their daily routines. Environmental training was present in most policies, although the precise meaning of a training plan varied considerably between hotels. Evidence of broader CSR

training, specifically a focus on the socio-economic impacts of the organisation, was extremely limited. ECPAT protection for children from sexual exploitation was an exception in this regard. Management systems data were collected only for environmental aspects of the business' operation and linked mainly to building management systems. Even these data were of variable quality – in some of the hotel groups there was no evidence that this information was used to inform decision-making. Overall, the policies were inward looking, with little acceptance of the wider impacts caused in the destination.

The labour issues theme reviewed the company's formal policy on working conditions. This included the International Labour Organisation's Core Convention, remuneration (minimum and living wages), discrimination, health and safety, overtime, disciplinary practices, family friendly working policies and job stability. Compliance with local legal requirements was the standard response when it came to assessing labour issues. There was little transparency in the limited published information available on HR issues. This together with the results of the survey and internal documentation show that fair employment practices are not integrated within CSR strategies.

Socio-economic issues focused on sustainable supply chain management policies (local, fair trade, eco-labelled products). The analysis showed that the adoption of sustainability principles in practice resulted only in a tokenistic impact on purchasing policies. Measuring and managing social impacts at the destination was also limited – while only Marriott and Intercontinental have policies on monitoring loss of natural resources. As mentioned, most groups were signatories of ECPAT's code against child sexual exploitation, yet few have developed operating procedures to deal with it (Barceló was the exception). All groups had well established philanthropy programmes.

Environmental issues covered in companies' policies dealt primarily with issues of energy and water management. Hilton Europe (not elsewhere) has a well documented programme with metrics (Bohdanowicz, Zientara, & Novotna, 2011), similar to those in Accor, Marriott, Intercontinental, Sol Meliá and Starwood. The substantial savings that these groups are achieving through energy and water efficiency programmes are however not ring-fenced to flow into CSR budgets. Health and safety justifications tend to prevail whenever there is any perceived conflict between conspicuous consumption and safeguarding scarce resources (for example promoting the use of disposable plastic glasses near pools as glass should not be used, while dismissing the use of washable toughened plastic glasses). Solid waste management is being implemented primarily through local government pressure (but has not gone upstream, hotels are not asking their suppliers to reduce the packaging coming into their businesses). There is some

Table 4
CSR voluntary public disclosure, survey and internal documents (out of 100%).

	Corporate policies	Labour issues	Socio-economic issues	Environmental issues	Customer engagement	Transparency	Average per hotel group	Ranking
Accor	72	79	73	100	95	94	86	1°
Barceló	43	50	45	70	62	82	59	7°
Carlson	56	79	76	74	82	65	72	5°
Hilton	53	35	46	82	35	68	53	8°
Iberostar	21	3	47	50	50	61	39	9°
Intercontinental	59	82	77	91	66	96	79	2°
Marriott	50	65	83	98	81	96	79	3°
Riu	0	0	18	70	29	12	22	10°
Sol Meliá	61	68	83	94	59	100	78	4°
Starwood	54	79	50	95	56	78	69	6°
Average per section	47	54	60	82	62	75	64	

Source: authors.

Table 5
The disclosure–performance gap (percentage of points lost).

	Corporate policies	Labour issues	Socio-economic issues	Environmental issues	Customer engagement	Transparency	Average points lost	Ranking
Accor	2	0	3	8	22	0	6	1°
Barceló	4	0	1	21	26	0	9	2°
Carlson	10	2	10	11	34	0	11	5°
Hilton	10	23	14	35	38	0	20	6°
Iberostar	7	13	23	25	21	0	15	3°
Intercontinental	13	0	14	37	42	0	18	8°
Marriott	6	0	9	36	37	0	15	9°
Riu	0	0	24	99	66	0	31	10°
Sol Meliá	4	2	26	25	23	0	13	7°
Starwood	9	0	8	15	33	0	11	4°
Average per section	7	4	13	31	34	0	15	

Source: authors.

evidence of water re-usage and liquid waste filtration but not widespread — these are experimental in newer buildings or in sites where grants were available. The policies to preserve biodiversity are poor (Accor, Carlson Europe and Intercontinental perform best here) but all companies fail on implementation. When carbon footprint monitoring occurs, it is an extension of the energy management policy, and the calculations are of in house emissions only, i.e. they do not include supply chains.

Customer engagement comprised issues around accessibility, dietary provision and involvement of customers in sustainability programmes. Very little is done on accessibility beyond legal compliance. The same principle applies to dietary requirements. The need for celiac provision, for example, is dealt with by a buffet approach to food management and limited specific products available by prior order. The approach to engaging customers might best be summed up under the motto: "Do not disturb". Even such basic issues as recycling, let alone more complex information about how to behave responsibly, are largely avoided (the policies from Accor, Carlson Europe and Asia-Pacific, Intercontinental and Marriott go further than those of the other groups, although this does not of course guarantee compliance).

The transparency issue was rated on the basis of cooperation with the survey (only Accor, Barceló, Carlson Europe and Sol Meliá responded by the deadline while others collaborated more reluctantly, after some further exhortation) and the quality of the CSR report — Carlson Europe, Intercontinental, Marriott, and Sol Meliá had Global Reporting Initiative-checked reports. While useful as a complementary tool to an external form of assurance, the GRI Check confirms the completeness and correctness of a report's content index and as such is not an external audit of what a company says it does.

4.1. The disclosure–performance gap

It is one thing to have a policy; it is another to adhere to it. For this reason, site visits were conducted that revealed the following. Site visits demonstrated some investment to meet sustainability requirements, some ritualised behaviour for the benefit of the visit, and some evidently inappropriate practices contradicting policies. Table 5 presents the percentage of the companies' policies and procedures that were invalidated through the hotel visits. The hotel group with the highest policy scores was also the most consistent in implementation, whereas the second and third in consistency of implementation (Barceló and Iberostar) had some of the poorest initial policy scores. Intercontinental and Marriott, with the second and third most comprehensive policies and internal systems, were the least consistent in implementation (RIU aside). Hilton would have fared considerably better had they not denied participation of one hotel. RIU data distort averages for they had no disclosure on some criteria, or in those where they had some policies these could not be checked on site as the group denied participation.

The greatest disclosure/performance gaps were identified in the categories environmental issues and customer engagement. This is in part down to relative ease of assessment of these issues through a site visit. To a degree this can also be attributed to the fact that companies had higher disclosure results in the first place, as well as more ambitious policies. In other words, there were more chances of not entirely fulfilling these policies given their exacting nature.

Most Labour policies were driven by compliance with legislation. It is not surprising that the disclosure/performance gap was therefore small, and any additional sustainability practice such as contracting staff with difficulties of accessing work was anecdotal and could not be attributed to the company policy but rather was

Table 6
CSR rankings — disclosure weighted with performance (out of 100%).

	Corporate policies	Labour issues	Socio-economic issues	Environmental issues	Customer engagement	Transparency	Average per hotel group	Ranking
Accor	70	79	63	92	74	94	79	1°
Barceló	41	50	44	55	46	82	53	7°
Carlson	50	77	68	65	54	65	63	5°
Hilton	48	27	39	53	22	68	43	8°
Iberostar	20	3	36	38	40	61	33	9°
Intercontinental	52	82	66	57	39	96	65	4°
Marriott	47	65	75	63	51	96	66	3°
Riu	0	0	14	1	10	12	6	10°
Sol Meliá	58	67	62	71	46	100	67	2°
Starwood	49	79	46	81	37	78	62	6°
Average per section	43	53	51	58	42	75	75	

Source: authors.

circumstantial or the result of government incentives. In socio-economic issues, sustainability purchasing practices regularly fell below the stated policy' claims.

It is worth remembering that several corporate policy and all transparency indicators were checked with documentary evidence from group headquarters and not in the field, hence lower disclosure/performance gaps for these items prevailed. The corporate policy indicators with disclosure/performance gaps related to the provision of staff training in social sustainability, and maintaining social sustainability systems (despite having achieved already poor disclosure scores, performance was worse). The equivalent training and systems for environmental aspects was more consistent with corporate policies.

While during most visits we saw policies not being entirely fulfilled, there was also evidence of CSR practices that exceeded policy requirements. Individual hotel practices that went beyond the corporate policy and metrics were captured less often, and mainly as case studies in the internal organisation's magazines or on notice boards on the intranet. Hilton Bangkok excelled in their practices, yet the lack of a comprehensive CSR corporate policy at the time meant they could receive little credit for it based on our methodology. The presentation of case studies in the corporate social reports, evident in earlier CSR posturing (Laufer, 2003), was less common – the disclosure/performance gap was 15%, or 13% if we remove RIU. In this sense it could be argued that many of the policies were only partly representative of individual hotel practices, and in some places hotel groups were conservative in choosing to make public data that could be open to scrutiny.

5. Discussion

Table 6 brings together the evidence from the previous two tables into a single weighted ranking of CSR practices that forms the basis of the following discussion.

As Accor came out on top in CSR policy as well as performance and disclosure it also ranks first in the overall assessment of companies' CSR performance. Sol Meliá who come in on second place overall scored poorly on the disclosure–performance gap (Table 5). Marriot who scored third overall on CSR policy scored a poor ninth in terms of the disclosure–performance gap and yet still achieved an overall position of third in the ranking. Does this mean that the disclosure–performance gap should have been more heavily weighted, for example? Of course, there is no unequivocal answer to this question (Morimoto et al., 2005). We recognise that the measurement of social phenomena is fraught with difficulties and yet the data and their analysis bring home the point that relying solely on company claims in an assessment of CSR performance is highly suspect. Transparency in reporting and external assessment raises the bar in terms of ensuring the disclosure–performance gap is reduced. In this sense the study confirms Wiseman's (1982), Clarkson et al.'s (2011) and Moroney et al.'s (in press) studies and calls for caution when relying solely on corporate self-disclosure as has hitherto taken place in assessments of CSR performance in tourism (Bohdanowicz & Zientara, 2009; Holcomb et al., 2007). It also confirms de Grosbois' (2012) study that came to similar conclusions after an analysis of hotel companies' websites and reports published online. de Grosbois indicated that hotel chains were quite ready to extol their virtues but less willing (or able) to provide specific data on actual CSR performance (as seen also in Cho et al., 2010). As such, this study takes de Grosbois' (2012) work a step further by providing some concrete evidence on the disclosure–performance gap.

Terrachoice (2009) reports that the most commonplace manifestation of greenwashing are hidden tradeoffs in environmental claims – the sin of focussing on a single green attribute which is not necessarily the most significant for the product and that deflects attention from other issues. There is a sense of organisational hypocrisy when the simplest eco-efficiency tasks can be dressed up as "save the planet" campaigns (Laufer, 2003) as found in hotel groups that went no further than energy and water management with short payback periods on initial investments (Hawkins & Bohdanowicz, 2011).In this regard we can say we found greenwashing in the emphasis placed on eco-savings-related environmental performance criteria, primarily energy and water management, while other more complex criteria such as biodiversity conservation are generally ignored or at best taking second stage, in line with studies that suggest that hard, quantitative disclosures were limited to some eco-savings data (Clarkson et al., 2008; Moroney et al., in press). Nonetheless, the situation does appear to have improved since Holcomb et al. (2007) conducted their study when almost the entire CSR emphasis was on philanthropy, and environmental management played a very small role in CSR communications.

Previous evidence that firms with better environmental performance have better disclosure (Clarkson et al., 2008; van Staden & Hooks, 2007) could only be partly validated although it seems reasonable to assume that a positive relationship exists. Thus, according to Lyon and Maxwell (2011), greener firms are more likely to fully disclose in situations of increased threat of punishment from greenwashing if they have to date a largely positive record in this respect. This was the case in particular for Marriott and Sol Meliá, both high performers in the rankings who fully engaged in disclosing internally confidential information (Marriott provided near 100 internal documents of substantial value as evidence for CSR policy implementation). Greener firms albeit with a mixed record (high performers in some areas but with negative performance in others) are likely to clam up and avoid public disclosure (a practice known in industry as "greenhushing"). This is in accordance with Lyon and Maxwell's (2011) view of greenwashing that suggests that activist pressure deters greenwash but also encourages greenhushing for fear of becoming a target by sticking your head above the parapet. Keeping a low profile minimises the risk of being targeted for closer scrutiny. The clear assumption behind Lyon & Maxwell's view is that greenwash will be punished so it is better to greenhush as this runs a lower risk of scrutiny. RIU's decision not to participate in the study (resulting in only publicly available information being analysed, and no hotel visits allowed) may be termed rational on the basis of Lyon & Maxwell's proposition if RIU's actual CSR performance is weak. Low sustainability performance would mean any disclosure would still place them at the bottom of the ranking; therefore it makes sense to simply not disclose any information. This does not mean however that poor CSR performance will inevitably lead to non-disclosure. Barceló is a case in point. Its behaviour corresponds to the "informed browns" profile (Lyon & Maxwell, 2011), by collaborating with the research despite their low performance to gain points through transparency: "it gains a lot from trumpeting a success, and loses little by withholding information about a failure (because it is already expected to fail)" (2011, p. 21). Ultimately, whether to disclose or not to disclose is a judgement call as to how firms believe consumers will respond. Evidence in this area is still scant.

Larger firms in this sample disclose more, but there is no conclusive evidence of whether this is based on the fact that this has lower information production costs (Clarkson et al., 2008), or that they feel greater legitimization pressure to do so (Hawkins & Bohdanowicz, 2011). Size has to a certain extent been a constraint, not an advantage, in corporate reporting – Carlson sent separate responses for their three divisions (Europe, Americas and Asia-Pacific) with considerably different policies, and Hilton

Europe is ahead of the rest of the Hilton Group. When visiting the hotels it was apparent that many locally relevant practices could only be reported up to group level, but not become group policy, for not being transferable — to a certain extent group policies tend to go back to the lowest common denominator. There is furthermore evidence that firms with greater capital expenditures disclose more (but firms with newer production plants do not disclose more, against expectations) (Clarkson et al., 2008) — in our study this would be true of hotel groups that own most of their branded hotels, whereas franchise hotels have substantially poorer practices, an issue that deserves further research.

Finally, Legitimacy Theory, which associates extent of disclosure with level of threat to a firm's social legitimacy (Patten, 2002), would explain some of the attempts for soft disclosure (e.g. Iberostar, Barceló) as self-serving disclosures to appease stakeholders by providing some form of data. It would be erroneous to believe however that all soft disclosure is simply posturing. For example, Iberostar's EMAS certification of most of its Spanish hotels (30% of its hotel plant) shows they are not hiding behind a façade, but it shows the lack of company-wide policies or systems.

6. Conclusions

The picture of CSR performance is a mixed one. While on the whole discrepancies between policy and performance exist, in some cases considerable discrepancies, in others CSR activities in fact exceeded policy requirements. Non-adherence to policy does not automatically therefore mean weaker CSR performance at the level of the individual hotel, it means not following company standards. We would argue that having been able to assess the implementation of policy on the ground has added a valuable extension to previous work in the field. While content analyses of hotel chains' CSR claims have been undertaken (Bohdanowicz & Zientara, 2009; de Grosbois, 2012; Holcomb et al., 2007), this study has shown just how important external audits are. Without these audits, companies are free to engage in greenwashing and greenhushing, and, on the basis of this study's data, readily do so. KPMG's (2008) survey of CSR reporting has indicated that large corporations are increasingly willing to provide evidence for the claims they make in their CSR policy commitments, and indeed undergo external audits. The trend for increased CSR reporting is clear. Hotel chains will not be able to extricate themselves from this trend and the justification of the unwillingness of some chains to participate in this study on the grounds that CSR is a voluntary activity rings hollow.

Moreover, the study has provided evidence that strength of CSR engagement varies by theme. There was a strong emphasis on environmental issues, most notably energy and water management. These are also areas where immediate cost savings can be gained. This issue aside, many CSR policies simply reiterated legal requirements. On the basis of Carroll's (1979) taxonomy of CSR dimensions, hotel chains largely avoid anything that does not benefit the business immediately. The focus is strongly on the legal and economic concerns of stakeholders, less so on the ethical aspects. As such they adhere to Friedman's (1970) view of the responsibilities of the firm which is a responsibility to the business (its owners) first and foremost, albeit within legal requirements of course. The exception here are philanthropic gestures such as corporate donations although here too benefits to the bottom line are created if these acts of giving are widely publicised leading to a strengthening of brand image and reputation.

Another important insight from the study is that the focus on CSR was largely inward looking. There was little regard for impacts on the destination or on establishing sustainable supply chains. This focus on the impacts of the firm's activities on the wider environment should be the primary concern of CSR as maintained by Wood (2010) although as she acknowledges the majority of research has focused on impacts on the firm itself, specifically the impact on firm performance. Ironically, hotels being physically tied to the destination are more reliant on its wellbeing than many other sub-sectors of the tourism industry (UNWTO, UNEP, & WMO, 2008).

More work needs to be undertaken on creating robust indices and rankings, and yet the difficulties in assessing compliance with policy should not be used as an excuse to avoid comparisons of companies within the same sector. There were some very clear differences between hotel chains' claims, engagement and performance. As such these findings mirror those of Wiseman's (1982) almost thirty years ago, and subsequent studies (Clarkson et al., 2011; Moroney et al., in press). Given the increased interest in CSR reporting (KPMG, 2008) that such gaps exist is somewhat disappointing. One explanation for this discrepancy is a lack of maturity in embedding CSR within corporations. Some hotel chains still have much catching up to do if they want to be on a par with the leading firms.

In terms of the relevance of legitimacy theory, developments in the first decade of the 21st century indicate that an ethical approach to business will become increasingly important to business practice (Hitt, Haynes, & Serpa, 2010). Archel, Husillos, Larrinaga, and Spence (2009) identify a variety of company responses to perceived legitimacy gaps, including a change of behaviour as well as a change in society's perception of that behaviour whilst not in fact changing the behaviour itself. The findings here indicate that in many instances hotel chains are opting for this latter option. This confirms to an extent at least Archel et al.'s (2009, p. 1003) view that "most firms strategically use information to manipulate public perceptions of corporate social performance or even to alter public expectations of what constitutes an acceptable level of corporate social performance", although as noted some firms' CSR activities exceed what they disclose. This does not however undermine legitimacy theory. If anything, it strengthens it as there is clearly a concern on part of the businesses investigated here to at least seem to be acting according to certain ethical guidelines. Indeed, there is an important message here for those businesses slow to change their behaviour. If consumers are becoming more discerning with respect to companies' CSR performance, those companies that are at the vanguard of these developments may be in the process of establishing a core competence that is very difficult to imitate (first mover advantage). In other words, if the pressure on businesses to take responsibility for their wider impacts on society continues to grow, then the catch-up game becomes all the more critical.

de Grosbois (2012) is unequivocal in her view that meaningful comparisons of hotels' CSR performance is a challenging endeavour given, amongst other things, measurement difficulties, especially the reliance on disclosure as a substitute for actual performance. This study provides a useful first step in the direction of assessing this disclosure–performance gap. It builds on previous studies that have assessed CSR performance in tourism based solely, but understandably given the difficulties of access to data, on publicly available data (Bohdanowicz, Zientara, & Novotna, 2011; de Grosbois, 2012; Holcomb et al., 2007). It is telling that without the support of consumer organisations the research team would not have been able to access the data upon which this study is based. Future studies are likely to face this same issue. Whether one agrees with the specific position of individual hotel chains in the ranking or not, overall there is a clear gap between CSR policy and practice in global hotel chains. There is then a clear role for continued independent scrutiny of CSR disclosures.

Acknowledgements

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