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ENVIRONMENTAL REPORTING IN THE HOSPITALITY INDUSTRY: AN INTERNATIONAL ANALYSIS

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Abstract

The hotel industry constitutes a major sector of the wider tourism industry and, in common with other industries, hospitality operations inevitably entail environmental impacts. Requirements for corporate financial reporting are commonplace, but public disclosure of the environmental effects of organizations' economic actions - referred to as environmental reporting - while generally only a voluntary commitment offers a potentially valuable contribution towards assessing the industry's global impacts. However, relatively little research has been published into environmental disclosure within the hospitality industry, and to address this lack of knowledge this paper examines that produced by the three hundred largest international hotel companies employing a content analysis methodology.

Cluster analysis distinguishes hotel companies according to how they disclose (website, report, or both), the types and form of data disclosed, and other indicators including external certifications. A Logistic regression is used to examine correlations between these and the hotel chains' size, and culture (European, Anglo-Saxon, Asiatic, South American, African, Islamic), and each company's listing status. Study findings indicate the existence of a range of levels of commitment to environmental reporting within the sample studied, and the influence of corporate characteristics on the likelihood of environmental disclosure. In general, only the largest hospitality industry chains evince a comprehensive commitment to environmental reporting, their actions indicating strategic positioning in this respect compared with the more marketing-centric policies pursued by other hotel chains. A further finding of note is that European hotel chains are more likely than Anglo-Saxon or Asiatic ones to undertake environmental disclosure.

Key words: environmental disclosure, hotels, performance, sustainability

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