

EXTENDED ABSTRACT

PROPOSAL OF MEASUREMENT INDICATORS FOR RESPONSIBLE INFORMATION: A STUDY APPLIED TO THE MAIN SPANISH HOTEL CHAINS

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1. INTRODUCTION

Over the last two decades, the tourism sector has evolved towards the adoption of responsible policies, driven by the Sustainable Development Goals (SDGs) of the 2030 Agenda and the COVID-19 juncture. This shift is manifested in greater concern for the environment, corporate transparency and social awareness, including gender equality, reduction of inequalities and investment in health and education. Concepts such as Sustainability, Sustainable Development and Innovation have been integrated into corporate strategy under the term Corporate Social Responsibility (CSR), becoming a key element for organisations to demonstrate their commitment to the environment and stakeholders.

Tourism, a sector of great economic, social and environmental impact, has seen hotel chains as one of the most environmentally damaging actors due to their high consumption of natural resources. The application of responsible policies in this sector has become essential, not only to mitigate negative impacts, but also to develop competitive advantages. The COVID-19 pandemic has accelerated the need for a change of model in tourism, driving innovation and the search for quality, safe, personalised and sustainable tourism.

In this context, responsible disclosure in the hotel sector, especially in Spain, has been a line of research that has been little studied. This study seeks to shed light on this issue,

proposing indicators to measure and compare the responsible information disclosed by hotel chains through their websites, and analysing the information disclosed by the main Spanish hotel chains.

2. OBJECTIVE

The objective of the study is twofold: 1. To propose a series of indicators to measure and compare the responsible information disclosed by hotel chains through their websites; 2. To analyse the information on CSR disclosed by the Spanish hotel chains by turnover, belonging to the Hosteltur ranking, using the proposed indicators and the content analysis technique.

3. METHODOLOGY

The research focuses on the analysis of the degree of disclosure of CSR information on the corporate websites of a selection of Spanish hotel chains. The sample was defined based on the ranking of the 10 Spanish hotel chains by turnover prepared by Hosteltur in 2020, considering the 2019 turnover figures of 75 hotel chains with more than 1,000 rooms.

The content analysis method was used to identify the presence or absence of each item on corporate websites, measuring disclosure using a binary code (1 for disclosure, 0 for absence). Disclosure indices were constructed to measure the percentage of total disclosure per company and block (IDEB), total disclosure per company (IDE), disclosure per item (IDI), disclosure per block (IDB) and total disclosure of the sample (IDT).

4. RESULTS

The results of the study show that the information most widely disseminated by hotel companies is corresponding to the general dimension (16.00%), followed by the cultural dimension (15.50%). The economic and environmental dimensions have a similar level of dissemination (12.89%), while the social dimension is the least disseminated (11.09%).

In the general dimension, the majority of channels (80%) provide direct access to information on their websites. However, 40% do not publish a CSR report.

In the social dimension, sponsorship and patronage are the most publicised (90%), while assistance and social benefits are the least publicised (20%). Lifelong learning (70%) and equal opportunities (60%) are relevant, but work-life balance (40%) and local employment (40%) are less visible.

In the environmental dimension, energy management and socially responsible investments (90%) are the most prominent pieces of information. Water management (70%), waste management (80%), innovation projects (80%) and eco-efficiency measures (80%) are also relevant.

In the economic dimension, codes of ethics and conduct (80%), information transparency (80%) and contribution to local economic development (80%) are commonly

reported. However, the inclusion of CSR mission, values and vision (20%) and cost reduction (20%) have low visibility.

In the cultural dimension, most companies promote local culture (70%), disseminate information on heritage conservation (80%) and cultural events (70%), and offer a publication service (90%).

The ranking of hotel chains according to the Company Disclosure Index (EDI) shows that Iberostar Hotels & Resorts (97.30%) is the company that disseminates the most information, followed by RIU Hotels & Resorts (86.49%). Eurostars Hotel Company (Hotusa Group) (13.51%) is the least transparent. The average disclosure of the sample is 68.37%.

5. CONCLUSIONS

CSR has been consolidated as a tool for improving corporate reputation and showing a positive image to stakeholders. However, for CSR to fulfil its role, it must be intrinsically embedded in the organisation and be clearly and directly disclosed.

The study reveals that, although the majority of Spanish hotel chains are working on CSR disclosure, there is still a pending account in terms of information disclosed (TDI = 68.37%). The most disclosed information is related to the social dimension, while the cultural and general dimensions are less visible.

Iberostar Hotels & Resorts and RIU Hotels & Resorts stand out for their responsible commitment, which is in line with their adherence to the UNWTO Global Code of Ethics for Tourism. There is no direct relationship between the size of the chains and their level of CSR disclosure.

The study concludes that, although more effort is needed in CSR disclosure, there is a growing trend among Spanish hotel chains to show their responsible commitment on their corporate websites.

The study has limitations, such as its descriptive nature and its focus on the analysis of websites, which do not fully expose the chains' responsible actions. Future research could expand the sample, carry out comparative studies and analyse the factors that influence disclosure practices, as well as their evolution over time.