

ONLINE CORPORATE SOCIAL RESPONSIBILITY REPORTINGS OF LEADING HOTEL GROUPS IN INDIA: A QUALITATIVE CONTENT ANALYSIS

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Abstract

The aim of this research was to study the online CSR reporting of selected hotel groups in India for investigating the most commonly performed CSR initiatives. For this study four Hotel Groups were selected after the online review of their corporate websites and also availability of online CSR reporting material. Qualitative Content Analysis was performed with help of Qualitative Data Analysis (QDA) miner software. Survey revelations of this research showed that the important areas of CSR initiatives of four selected hotel groups in India were Energy Management, Waste Management, Water Management, Sustainable Development, Diversity and Inclusion, Community Welfare, Environmental Awareness Education etc. The findings suggest that the hotel groups in India are more focusing on the environmental aspects and not focusing on the important areas such as conservation of Cultural and Natural heritage, Cleanliness Campaigns and Skill Development which would help to boost the sustainable tourism development in India.

Keywords: *Online CSR Reporting, Qualitative Content Analysis, Sustainable Tourism*

INTRODUCTION

According to Ann, Yuthas, & Yuthas (2008), Corporate Social Responsibility (CSR) reporting is the practice of providing information to external and internal stakeholders on the economic, environmental and social results achieved by an organisation at a specified period of time. It is also known as sustainability reporting, triple bottom line reporting corporate responsibility reporting, environmental, social and governance reporting.

The research done by Joseph, Sue Lin, Nichol, & Jussem (2014) reported that hotels generally communicated information regarding marketing and promotional activities on their websites. They included more economic information as compared to social and environment information in their vision and mission statements. They did not fully utilize the websites to provide awareness about sustainable development. Gligor-Cimpoieru & Munteanu, (2014) has illustrated that, the approach on CSR communication should be a strategic one, and common forms of external CSR communication like web pages or CSR annual reports new means of social media networks have an increasing

importance. Durovic, Jakovic, & Tubic, (2015) have noted that there is no globally accepted international standard or regulations regarding CSR reporting.

REVIEW OF LITERATURE

Anastassova, (2015) has conducted a review of the studies about CSR reporting in the hotel sector. He had analysed the differences in the online reporting policies. He performed the websites' content analysis of the hotels in Bulgaria based CSR reporting. The researcher had categorized the most online reported activities into three groups' i.e. human resources concern, ecological/environmental concern and consumer concern. The research findings of the study suggested that, the higher category hotels were more active in socially responsible behavior and in online reporting.

The research by Cherapanukorn & Focken, (2014) was focused on examining the ways of communicating CSR policies of Asian luxury Hotels, their practices and standards. The study also highlighted the best practices of CSR adopted by hotel groups. The study concluded that, CSR is an unclear subject because of the lack of aggrieved definition and guidelines. After evaluating the corporate websites of

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hotels, it has found that there was lot of communication and reporting about employee relation and communities.

A case study by Ferus-Comelo, (2012) has examined the environmental practices of the Vivanta by Taj and Leela Kempinski five star hotels in Goa. For this qualitative research, secondary data was gathered from corporate web sites of hotels and promotion material. After analyzing the data researcher came to the conclusion that, the CSR in India's hotel industry is limited to corporate self-reporting. It also highlighted the absence of regulatory mechanism and pressure from local civil society for CSR implementation and reporting.

A research article by Bohdanowicz, (2007) studied the ongoing CSR-related initiative at Hilton International with the help of the Hilton Environmental Reporting (HER) system. It highlighted the history, criteria, and procedures within this computerized reporting. Key findings of the study showed that there is need of addressing some areas such as the need for proper technical and IT support, training, and data verification, as well as strong and continuous management support while developing such systems. This knowledge could be helpful to the other tourism and hotel businesses to develop their own reporting, monitoring, and benchmarking schemes within the CSR concept.

Research by Nyahunzvi, (2013) highlighted the nature and adequacy of corporate social responsibility (CSR) reporting among Zimbabwe's hotel groups. A Content Analysis was used to examine websites, annual reports and mission statements of hotel groups. The research findings suggested that, CSR initiatives and reporting were still a peripheral issue among hotel groups. They gave importance to financial performance rather than social and environmental themes in their CSR reporting. Findings revealed that, the hotel groups lag behind as compared to the other groups in developed countries in CSR reporting.

A study by Wong, Leung, & Law, (2016) evaluated the web-based CSR communication practices in the Hong Kong hotel industry. They have proposed a modified ICTR's (Information, Communication, Transaction and Relationship) website evaluation model to evaluate the Hong Kong hotel industry's web-based CSR communication performance. Results highlighted that communicating CSR effort through the property website was not a popular practice among Hong Kong hotels and that international and local hotels have a tendency to communicate CSR efforts through social media sites rather than through hotel websites. Moreover, many hotels performed poorly in communicating their CSR efforts, these were not regarded as important for the information in the websites. The objectives for providing information on CSR efforts in the website were mainly for marketing and attracting customers.

Durovic et al., (2015) conducted a research on 'Corporate Social Responsibility reporting' of five star Hotels in Dubrovnik, Croatia. The content analysis was used as a technique to identify and describe patterns on the web site regarding the CSR initiatives and their reports. The sample for this study was eleven five stars hotel companies in Dubrovnik. This paper identified the communication methods used by hotel companies as well as the scope of reported information. The content analysis revealed that, five star hotels from Dubrovnik did not provide sufficient information for CSR activities and even failed to publish the sustainability or environmental reports online.

Grosbois, (2012) evaluated the corporate social responsibility (CSR) reporting practice of the major hotel companies across the globe. Content analysis of websites and reports published online by the top 150 hotel companies was performed. The findings highlighted the methods of communication used and the scope of reported information. It has validated that most of the companies report commitment to CSR goals, but very few of them provided details of specific initiatives undertaken by them and actual performance achieved.

Holcomb, Upchurch, & Okumus, (2007) examined the level of socially responsible behavior of the top ten hotel companies with the help of content analysis method for identifying and describing social responsibility patterns in web sites, annual reports and corporate social responsibility reports for the top ten hotel companies listed in hotel magazine. The research findings suggested that, Hilton Hotels Corporation, Marriott Hotels, and Accor received the highest frequency of CSR reporting incidences. It has found that 80 percent of the hotel companies reported socially responsible activities relating to some form of charitable donations. Adversity policy was reported by 60 percent of the hotel companies, while 40 percent provided some mention of social responsibility in their vision or mission statements. Researchers highlighted that, areas like environment, vision and values were not covered in social responsibility report.

After extensive literature review it was found that there was minimum amount of research being carried out on CSR reporting of the Indian hospitality industry. Thus there is a need of comprehensive research in this area. Therefore, the present research study successfully fills the research gap by analyzing the CSR reporting of four important hotel groups operating in India by using qualitative content analysis.

OBJECTIVE AND RESEARCH QUESTION

The study focuses on analyzing the online CSR reporting of selected hotel groups in India to investigating most commonly performed CSR initiatives. Accordingly, the

research question being attempted thus was on the most commonly performed CSR initiatives by selected hotel groups in India.

RESEARCH METHODOLOGY

Sampling of Hotel Groups

For the present study purposive sampling was used. After the review of online CSR reporting material available on corporate website of the hotel groups, four important hotel groups were selected which operates in India namely Indian Hotel Company Ltd., Marriot Group of Hotels, ITC Hotels and Hilton Group of Hotels.

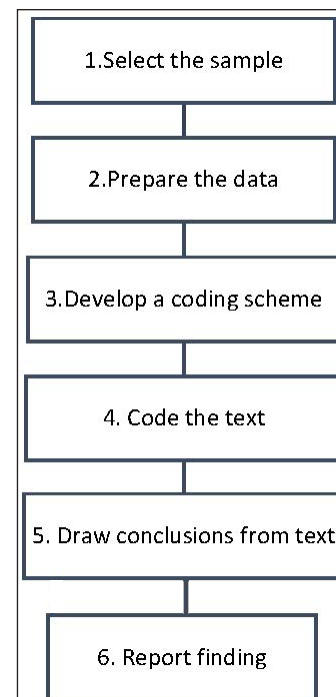
Data Collection

Secondary data was used for this study. Annual Reports, CSR Policy Documents, Sustainability Reports, Mission Statements and Press Releases of these selected hotels groups were collected through respective corporate websites.

Qualitative Content Analysis

Mayring (2010) describes qualitative content analysis as a set of techniques for the systematic analysis of texts of many kinds, addressing not only manifest content but also the themes and core ideas found in texts as primary content. Further, as the name implies, qualitative content analysis employ statistical analytical methods (cited by Drisko & Maschi, 2016). The other important definition of qualitative content analysis was given by (Hsieh & Shannon, 2005) as “a research method for the subjective interpretation of the content of text data through the systematic classification process of coding and identifying themes or patterns. Similarly (Patton, 2002, p.453) defined it as “any qualitative data reduction and sense-making effort that takes a volume of qualitative material and attempts to identify core consistencies and meanings” cited by Zhang & Wildemuth, (2009a).

In content analysis, text is not interpreted as a whole but divided into segments. The categories are assigned to segments of text. This segmentation has to be defined in advance. Only if the segmentation rules, which are called as units of analysis, are explicitly defined, different coder can get similar results Mayring, (2014). The procedural steps of content analysis has shown in the fig. 1.



Source: (Zhang & Wildemuth, 2009b)

Fig. 1: Research Process for Content Analysis

Code Development

According to Saldana, (2008) code in qualitative inquiry is a word or short phrase that symbolically assigns a summative, salient, essence-capturing, and/or evocative attribute for a portion of text or visual data. The data can consist of interview transcripts, participant observation field notes, journals, documents, literature, artifacts, photographs, video, websites, e-mail correspondence, and so on. Coding is the process used in the analysis of qualitative research, which takes time and creativity which is done using either predetermined (a priori) or emergent codes, and most often, a combination of the two Stuckey, (2015). For the present research, combination of these two types of code has been used.

Research studies by Holcomb et al., (2007) and Durovic et al., (2015) have developed the code for the online CSR reporting material for the hotel industry. Both the researchers have defined the five main categories of code namely, Community, Environment, Work Force, Vision and Value, Market Place and also the sub-codes. Here, the researcher has used the same code with few modification by adding codes like Social, Economic, and Heritage Conservation.

Graphical presentation of the coding scheme is given in the fig. 2

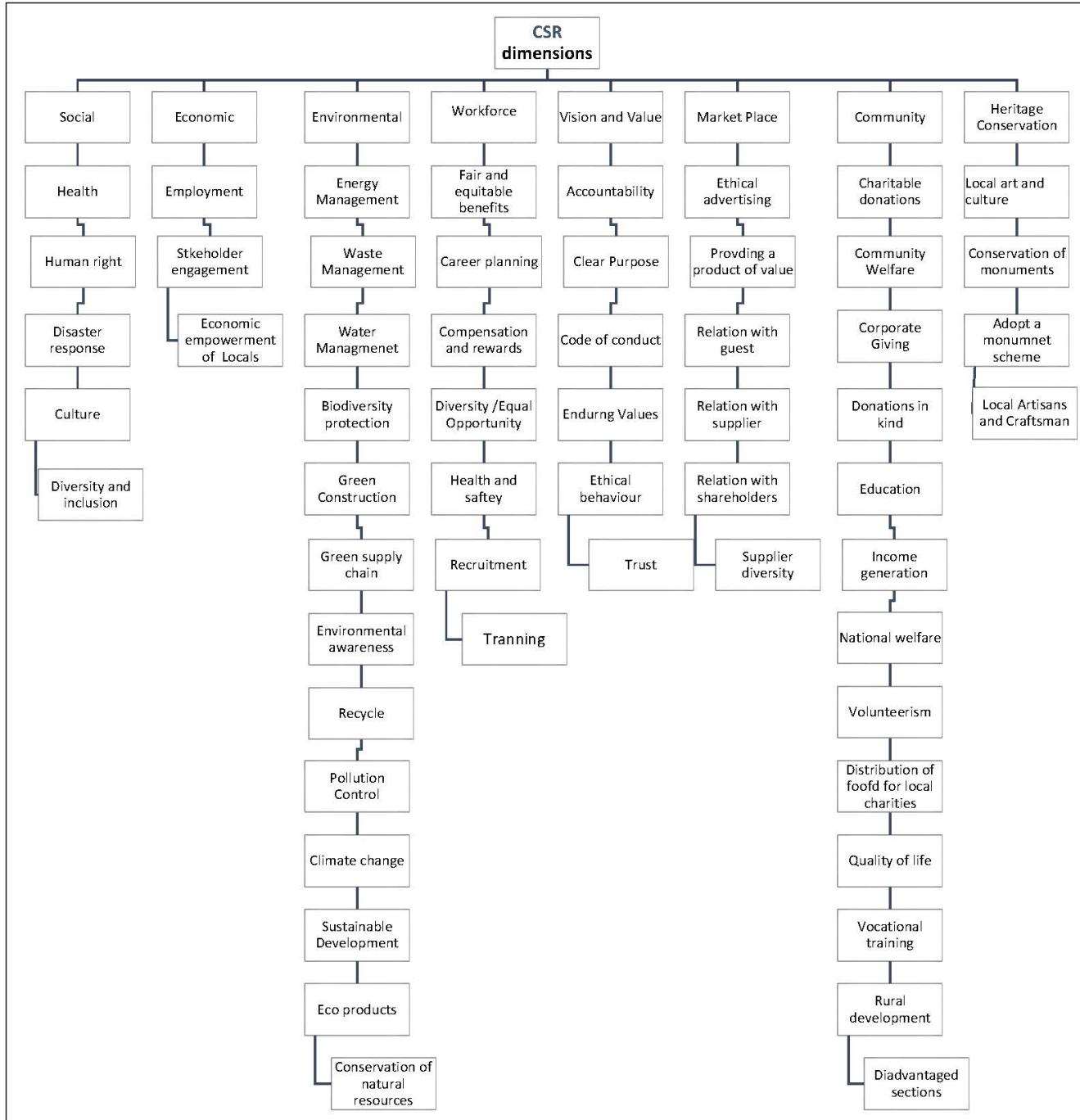
Analysis of Data

For analysing the data a qualitative content analysis was performed by using Qualitative Data Analysis (QDA) miner software.

FINDINGS

After performing the qualitative content analysis of CSR reporting of the sample hotels, results for Count and percentage of Codes for keywords are shown in Table 1. This table shows the combined results for four hotel groups.

Table 2 presented the most commonly performed CSR activities along with percentage.



(Source: Author Compilation)

Fig. 2: Coding Scheme

Table 1: Count and Percentage of Codes Present in Online CSR Reporting of Selected Hotel Groups

| Category | Code | Count | | | | Percentage Codes | | | |
|------------------|-----------------------------------|--------|---------|-----|------|------------------|---------|--------|-------|
| | | Hilton | Marriot | ITC | IHCL | Hilton | Marriot | ITC | IHCL |
| Social | Health | | | 14 | | | | 2.40% | |
| | Human right | 14 | 12 | 11 | 2 | 4.70% | 4.20% | 1.90% | 1.10% |
| | Disaster response | 3 | 1 | | 7 | 1.00% | 0.40% | | 3.90% |
| | Culture | | | | | | | | |
| | Diversity and inclusion | 15 | 20 | | 1 | 5.10% | 7.10% | | 0.60% |
| | Cleanliness Campaign | | | 2 | 8 | | | 0.30% | 4.40% |
| Economic | Employment | 13 | 12 | 15 | 4 | 4.40% | 4.20% | 2.60% | 2.20% |
| | Stakeholder engagement | 3 | 1 | 11 | | 1.00% | 0.40% | 1.90% | |
| | Economic Empowerment of Locals | 3 | 1 | 15 | 4 | 1.00% | 0.40% | 2.60% | 2.20% |
| Environment | Energy management | 28 | 9 | 37 | 6 | 9.50% | 3.20% | 6.30% | 3.30% |
| | Waste management | 26 | 5 | 30 | 2 | 8.80% | 1.80% | 5.10% | 1.10% |
| | Water management | 23 | 15 | 63 | 3 | 7.80% | 5.30% | 10.70% | 1.70% |
| | Biodiversity protection | | 4 | 15 | 5 | | 1.40% | 2.60% | 2.80% |
| | Green construction | | 5 | 11 | | | 1.80% | 1.90% | |
| | Green supply chain | | 1 | 1 | | | 0.40% | 0.20% | |
| | Environmental awareness | | 4 | 9 | 15 | | 1.40% | 1.50% | 8.30% |
| | Recycle | 13 | 8 | 29 | 2 | 4.40% | 2.80% | 4.90% | 1.10% |
| | Pollution Control | 16 | 5 | 36 | 5 | 5.40% | 1.80% | 6.10% | 2.80% |
| | Climate Change | 2 | 5 | 14 | 3 | 0.70% | 1.80% | 2.40% | 1.70% |
| | Sustainable Development | 7 | 18 | 16 | 4 | 2.40% | 6.40% | 2.70% | 2.20% |
| | Eco Products | | | 2 | 1 | | | 0.30% | 0.60% |
| | Conservation of Natural Resources | 6 | 17 | 27 | | 2.00% | 6.00% | 4.60% | |
| Workforce | Fair and Equitable Benefits | | 6 | 4 | 2 | | 2.10% | 0.70% | 1.10% |
| | Career Planning | 8 | 2 | | 1 | 2.70% | 0.70% | | 0.60% |
| | Compensation and Rewards | 4 | 1 | 1 | 1 | 1.40% | 0.40% | 0.20% | 0.60% |
| | Diversity/Equal Opportunity | 1 | | 7 | 1 | 0.30% | | 1.20% | 0.60% |
| | Health and safety | 1 | 8 | 27 | 8 | 0.30% | 2.80% | 4.60% | 4.40% |
| | Recruitment | 1 | 4 | 2 | 1 | 0.30% | 1.40% | 0.30% | 0.60% |
| | Training | 11 | 13 | 5 | 4 | 3.70% | 4.60% | 0.90% | 2.20% |
| Vision and Value | Accountability | | | 2 | 1 | | | 0.30% | 0.60% |
| | Clear Purpose | | | 1 | | | | 0.20% | |
| | Code of conduct | 5 | 1 | 4 | 4 | 1.70% | 0.40% | 0.70% | 2.20% |
| | Enduring Values | 10 | 6 | 7 | 3 | 3.40% | 2.10% | 1.20% | 1.70% |
| | Ethical Behaviour | 4 | 9 | 6 | 5 | 1.40% | 3.20% | 1.00% | 2.80% |
| | Trust | | | 5 | | | | 0.90% | |
| Market Place | Ethical Advertising | | | 4 | | | | 0.70% | |
| | Providing a product of value | | | 8 | | | | 1.40% | |
| | Relation with guest | | 8 | 5 | 1 | | 2.80% | 0.90% | 0.60% |
| | Relation with suppliers | 9 | 3 | 6 | 6 | 3.10% | 1.10% | 1.00% | 3.30% |
| | Relation with shareholders | | | 1 | 2 | | | 0.20% | 1.10% |
| | Supplier Diversity | | 1 | | 1 | | 0.40% | | 0.60% |

| Category | Code | Count | | | | Percentage Codes | | | |
|-----------------------|---|--------|---------|-----|------|------------------|---------|-------|-------|
| | | Hilton | Marriot | ITC | IHCL | Hilton | Marriot | ITC | IHCL |
| Community | Charitable donations | 2 | 9 | | | 0.70% | 3.20% | | |
| | Community Welfare | 25 | 20 | 23 | 12 | 8.50% | 7.10% | 3.90% | 6.70% |
| | Corporate Giving | | 3 | 1 | | | 1.10% | 0.20% | |
| | Donations in kind | | 10 | 1 | 1 | | 3.50% | 0.20% | 0.60% |
| | Education | 20 | 6 | 17 | 16 | 6.80% | 2.10% | 2.90% | 8.90% |
| | Income generation | | 1 | 19 | 2 | | 0.40% | 3.20% | 1.10% |
| | National welfare | | | 6 | | | | 1.00% | |
| | Volunteerism | 11 | 8 | | 4 | 3.70% | 2.80% | | 2.20% |
| | Distribution of Food to local charities | | 1 | | 1 | | 0.40% | | 0.60% |
| | Quality of Life | | 1 | 1 | 4 | | 0.40% | 0.20% | 2.20% |
| | Vocational Training | 11 | 7 | 14 | | 3.70% | 2.50% | 2.40% | |
| | Rural Development | | 1 | 24 | | | 0.40% | 4.10% | |
| | Disadvantaged Sections | | 10 | 21 | | | 3.50% | 3.60% | |
| Heritage Conservation | Local Art and Culture | | 1 | 5 | 13 | | 0.40% | 0.90% | 7.20% |
| | Conservation of Monuments | | | | 5 | | | | 2.80% |
| | Adopt a Monument Scheme | | | | | | | | |
| | Local Artisans and Craftsman | | | | 9 | | | | 5.00% |

Source: Author compilation

Table 2: Most Commonly Performed CSR Initiatives by Selected Hotel Groups in India

| Sr. NO | Hilton Group of Hotels | Marriot Group of Hotels | ITC Hotels | IHCL |
|--------|--------------------------------|--|--|-----------------------------------|
| 1 | Energy Management (9.5%) | Community Welfare (7.1%) | Water Management (10.7%) | Education (8.9%) |
| 2 | Waste Management (8.8%) | Diversity and Inclusion (7.1%) | Energy Management (6.3%) | Environmental Awareness (8.3%) |
| 3 | Community Welfare (8.5%) | Sustainable Development (6.4%) | Pollution Control (6.1%) | Local Art and Culture (7.2%) |
| 4 | Water Management (7.8%) | Conservation of Natural Resources (6%) | Waste Management (5.1%) | Community Welfare (6.7%) |
| 5 | Education (6.8%) | Water Management (5.3%) | Recycle (4.9%) | Local Artisans and Craftsman (5%) |
| 6 | Pollution Control (5.4%) | Training (4.6%) | Conservation of Natural Resources (4.6%) | Cleanliness Campaign (4.4%) |
| 7 | Diversity and Inclusion (5.1%) | Employment (4.2%) | Health and Safety (4.6%) | Disaster Response (3.9%) |
| 8 | Human Right (4.7%) | Human Right (4.2%) | Rural Development (4.1%) | Energy Management (3.3%) |
| 9 | Recycle (4.4%) | Disadvantaged Sections (3.5%) | Disadvantaged Sections (3.9%) | Relation with Suppliers (3.3%) |
| 10 | Employment (4.4%) | Donations in Kind (3.5%) etc. | Sustainable Development (2.7%) | Energy Management (8.9%) |

Source: Author compilation

After data analysis, researcher came to the conclusion that the important areas of CSR initiatives of four sample hotel groups were: Energy Management, Community Welfare, Water Management, Education, Waste Management, Diversity and Inclusion, Environmental Awareness, Sustainable Development, Pollution Control, Local Art and Culture, Conservation of Natural resources, Recycle and Local Artisans and Crafts. Which can also be seen in the figure no.3 of tag clouds of CSR initiatives. Tag cloud means

a visual depiction of user generated tags attached to on line contents typically using colour and font size to represents the prominence or frequency of tags depicted.

Hilton group of hotels has focused on the energy management, waste management, water management, recycling, and pollution control which are related to environmental aspects. CSR report of Hilton focuses on human rights which talks about child trafficking in Thailand. Marriot group of hotel

highlighted on community welfare, diversity and inclusion, sustainable development and conservation of natural resources. CSR policy document of it given the details about forming CSR committee, CSR reporting format areas to be covered in CSR activities. ITC hotels has emphasized on water management, energy management, pollution control, waste management and recycling. ITC had started

e-choupal scheme for helping the farmers with the help of technology for better production and selling of farm crops. Indian Hotel Company limited had put a thrust on areas like education, environmental awareness, local art and culture, and community welfare. IHCL has started imparting training to the rural youth in hospitality and also involved in heritage conservation as a part of their CSR initiative.



Hilton group of hotels



Marriot group of hotels



ITC Hotels



Indian Hotel Company Limited

Fig. 3: Tag clouds of CSR Initiative

CONCLUSION AND SUGGESTIONS

The main focus of Indian Hotel Company Limited as CSR initiative is on Education (8.9%), for this initiative they have made donations to support community education. They also have partnership with NGOs, Government ITIs and other Tata Group companies to offer hospitality training and certification to less-privileged youth. They are mostly rural youth who have dropped out from school or come from Scheduled Caste and Scheduled Tribe background. Currently they have a partnership with 36 skill training centers across India specifically in states of Maharashtra, Karnataka, Uttar Pradesh, West Bengal, Rajasthan, and Goa. They have collaboration with Pratham leading NGO working for education, Don Bosco Technical College, Confederation of

Indian Industries Skill Institute – Chhindwara, Government ITI Lonavala.

For creating the Environmental Awareness (8.3%), they have initiated the work of maintenance related to public gardens, thereby improving surrounding environment where hotel properties are located. Cleanliness Campaign (4.4%), IHCL involved in preservation of heritage monuments and facilitation of cleanliness at key tourism destinations. It is also focusing on Local Art and Culture (7.2%), Local Artisans and Craftsman (5%). IHCL provide platform to showcase indigenous art, crafts and culture to tourists, which encourages the artisans to keep these traditions alive, and provides them a market for their products. Disaster Response (3.9%) and rehabilitation in identified areas through Taj-Public Service Welfare Trust.

ITC Company emphasizes on Water Management (10.7%), for that they are conducting water audits, benchmarking and implementation of best practices for reducing water intake. Treating effluent so as to ensure that discharge quality is better than statutory requirements and progressing towards recycling or reusing of all treated effluent within or outside premises. Enhancing their water positive footprint through rainwater harvesting, both within units and across different watershed areas. Responsible water stewardship actions – working towards meeting the water security needs of all stakeholders at the local watershed level.

Energy Management (6.3%) is major area of thrust for them. They have increased their share of energy consumption from renewable sources up to 43.1% of the total. For Pollution Control (6.1%), ITC has focused on progressively increasing its renewable energy share and enhancing sequestration of Green House Gases aligned with Government of India's National Action Plan on Climate Change. They have adopted strategy of energy conservation through energy audits, benchmarking and target setting for progressively reducing specific energy consumption for reducing pollution.

For Waste Management (5.1%), and Recycling (4.9%), ITC is tracking each category of waste to ensure that it can be reused wherever possible. They have come up with program 'WOW' Well-being out of Waste. Under this program they promote a clean and green environment and create sustainable livelihoods for rag-pickers and waste collectors, by developing a scalable business model for post-consumer waste recycling in collaboration with local municipal corporations.

For Conservation of Natural Resources (4.6%), ITC has created Biodiversity Parks in Social Forestry. The objective of this initiative is to revive and enhance native floral and faunal biodiversity and in the process, promote livelihood and employment generation for poor tribal households. In the past years, ITC has developed a variety of 11 biodiversity plots involving farmers and community members covering a total area of 22 hectares in Khammam district of Telangana and East Godavari, West Godavari and Visakhapatnam districts of Andhra Pradesh. In Karnataka, 2 biodiversity plots were promoted in Mysuru where 523 native species were planted on 3 hectares.

Marriot group of Hotels focuses on Community Welfare (7.1%), their associates and hotels focus on issues like shelter and Food, Environment, Readiness for Hotel Careers, Vitality of Children, and Embracing Global Diversity and Inclusion. Every year in the month of May, their associates, hotels and Business Councils around the world take part in a global day of giving. 'Spirit to Serve Our Communities Day' gives its associates an opportunity to share their time and skills-based talents with local communities.

Marriot believe that a Diversity and Inclusive (7.1%) workforce strengthens Marriott's culture and provides a competitive advantage. The strategy for Sustainable Development (6.4%), includes efforts like creating resource-efficient hotels, providing job readiness training to underserved youth, empowering diverse business owners through their supply chain, advocating for visa and entry policies that facilitate travel, training associates on human rights and the protection of children, and supporting innovative conservation initiatives.

To address critical environmental challenges through innovative conservation initiatives that have the potential to be scaled and replicated in the long-term to help protect the world's natural capital resources, particularly rainforests, fresh water and mangroves is the target set by Marriot for Conservation of Natural Resources (6%).

Hilton group of Hotels focuses on Energy Management (9.5%), they have initiated a 'Light-Stay', measurement platform, to understand how their hotels are managing energy and driving improvements over time. Since launch of this program, they have gathered a global data across hotel portfolio related to greater efficiencies. Hilton Garden Inn Trivandrum won the Kerala State Pollution Control Award, in recognition for its environmental protection initiatives. The Award is given to the hotel's initiatives include rainwater harvesting, water recycling and the installation of a sewage treatment plant. The hotel also uses energy-efficient and environmentally friendly heat pump systems, highly efficient electrostatic precipitators and air purifiers, as well as more eco-friendly refrigerants.

For the Waste Management (8.8%), group has developed 'RePurpose', a comprehensive waste management program, to support hotels' efforts to reduce waste through reusing, repurposing, recycling and donating items instead of sending them to landfill. Hilton group of Hotels encourage all of their hotels to join their community initiatives and provide them with the flexibility to address global issues in local and personalized ways to attain the Community Welfare (8.5%). The group works for disaster management and human trafficking for ensuring the safety of communities.

For Water Management (7.8%), they have also started Light-Stay, measurement platform, to understand how hotels are managing water and improving over time. After collecting the global data across hotels that it is easy to understand how to drive greater efficiencies, savings and value, and create tools and trainings for hotels.

To achieve Diversity and Inclusion (5.1%), Hilton focuses on three core pillars— culture, talent and marketplace. Their first priority is to create a strong culture where all team members feel appreciated, heard, valued and respected. Second, they attempt to attract strong talent by supporting local hiring

channels and providing coaching, mentoring and leadership development opportunities for team members. Third priority is to continually promote diversity within our marketplace through initiatives such as Supplier and Ownership Diversity programs.

It was found that hotels in India do not provide adequate information of CSR activities. Limited number of hotels published the sustainability or environmental reports online. It has also observed that, information on their website was related to their products and service which shows that their website acts as gateway for sales and promotion.

Findings of the qualitative content analysis shows that the important areas of CSR initiatives of four selected hotel groups in India are Energy Management, Waste Management, Water Management, Environmental Awareness.

As per the amended Indian Companies Act 2013, it is now mandatory for the hotel companies to spend the 2% of their net profit for the social activities. But it has found that hotel groups in India are more focused on the environmental aspects and neglected the other important areas such as Heritage Conservation, Cleanliness Campaigns and skill development which would help to boost the sustainable tourism development in India.

In order to facilitate the online reporting, the hotels in India must redesign their websites. Introduction of separate tab for CSR actions and activities on websites could facilitate the information distribution about hotel's socially and ecologically responsible behaviour.

Hospitality programs should integrate the various aspects of CSR into current curriculum in order to prepare quality future managers. Hotel companies should provide the financial support for protecting surrounding environments and improve the sanitary situation in vicinity. Involvement in community voluntary work and providing the financial support for local community development can propagate the positive image of the brand. Besides this, there is a need of strong pressure from local civil society for CSR implementation and reporting in India.

In addition, researcher suggest that the industry should develop the globally accepted international standard or regulations regarding CSR reporting.

LIMITATION AND SCOPE FOR FURTHER RESEARCH

The study was limited to the selected four hotel groups in India. Further research can be carried out with more number of sample for hotel industry in India.

Study related to CSR reporting of other stakeholders of tourism industry like travel agencies, tour operators, tourist

transport operators and airline companies and also for public sector undertakings can assist in understanding the broader picture of the online CSR Reporting in tourism industry.

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