

**SUSTAINABLE DEVELOPMENT AND STAKEHOLDERS: A renew proposal  
for the implementation and measurement of sustainability in hospitality companies**

**ABSTRACT:**

The authors present a theoretical framework, the SD-SRM approach, which can help scholars and practitioners to easily evaluate the implementation of corporate sustainability in the hospitality sector. The SD-SRM approach is based on the ideas of the sustainable development and stakeholder relations management theories. It explores how far sustainable development can be achieved through stakeholder relations management. Thus, it shows how sustainable development and stakeholder relations management relate to each other. Based on the SD-SRM approach, the authors also identify several areas for improvement in the management and reporting of corporate sustainability in the hospitality sector. In doing so, the authors contribute a step forward in the generation of knowledge on corporate sustainability in the tourism industry as they integrate social theories that have appeared unconnected in previous academic and professional literature.

**KEYWORDS:** Sustainability; sustainable development; stakeholders; hospitality companies; reporting; measurement tool

**CLASSIFICATION:** Research paper

## 1. INTRODUCTION

Tourism is one of the main service industries worldwide. Roughly speaking, it generates \$2 trillion and provides employment for 15% of the world's economically active population annually (Faulkner et al., 2000). Thus, if used responsibly tourism can be a force for positive growth and economic success (Dodds and Kuehnel, 2010). It has the capacity to create employment, generate opportunities in many areas where other economic activities may not exist, bring earnings and foreign exchange, provide civil infrastructure, help preserve the local environment and provide well-being to the local community. However, if used irresponsibly it can also be a source for leakage, low wages and seasonal employment, instability and low job status, environmental degradation, displacement of local people, inflation and the dilution of culture (Agarwal, 2002). In this context, sustainability has gained momentum in the tourism industry, where companies must play a role in the exercise of good governance practices (Martínez et al., 2013).

Sustainability in the tourism industry has been defined from two theoretical approaches. Firstly, most scholars consider that the sustainable development theory (van Marrewijk, 2003; Panwar et al., 2006) provides the most suitable approach to the study of sustainability in tourism industries (Martínez et al., 2013). In light of this approach, sustainability is reinforced as a multidimensional construct that equally emphasizes the economic, social and environmental duties of companies (Panwar et al., 2006). These three dimensions refer to the triple-bottom line of the company. The economic dimension is based on ensuring viable economic activities in the long term so that all stakeholders receive appropriately distributed socio-economic benefits. The social dimension refers to a respect for the cultural authenticity of host communities, the preservation of their architectural and living cultural assets and traditional values, and a contribution to intercultural understanding and tolerance. The environmental dimension refers to the optimal use of environmental resources, which is an essential element of tourism development, protecting essential ecological processes and helping to conserve natural resources and biodiversity. Secondly, scholars aligning with the stakeholder relations management theory (stakeholder theory) (Freeman, 1984) consider that emphasizing prosocial (economic, social or environmental) deeds will do little to enhance corporate reputation for sustainability if the company is simultaneously perceived to be harming other individuals or stakeholders, or even deceiving the public about such matters (Esrock and Leichty, 1998). Thus, the stakeholder theory postulates that sustainability should be evaluated on the basis of those stakeholders who benefit the most from prosocial initiatives, because they are the target audiences of each corporate behaviour.

The ideas of sustainable development and stakeholder theories have been combined in numerous definitions of sustainability in the academic and business spheres. For example, the European Commission (2001) defines sustainability as a concept designed to help companies integrate social and ecological concerns into their corporate activities and relationships with stakeholders. Along the same line, the World Bank (2004) defines it as the commitment of businesses to contribute to sustainable economic development, working with employees, their families, the local community, and society at large to improve the quality of life in ways that are good for business and good for development. From an academic perspective, van Marrewijk (2003) defines sustainability as all company activities demonstrating the inclusion of social and

environmental concerns in business operations, and in interactions with stakeholders, and also according to the ambition levels of corporate sustainability.

Nonetheless, and in spite of the general consensus that sustainable development and stakeholders are closely interconnected, when analysing sustainability in companies, scholars and practitioners have tended to resort to only one of the sustainable development or stakeholder theories. For example, when developing an efficient tool to evaluate sustainability in the hospitality sector, Martínez et al. (2013) propose a 17-item scale where items are gathered in the three dimensions of economy, society and environment. Similarly, other scholars focus their attention on the study of stakeholder demands (e.g. community, environment, marketplace, workforce) as reflected in the reporting practices of tourism companies (Jones et al., 2006; Holcomb et al., 2009). However, analysing each of these approaches in isolation complicates the understanding and practical application of sustainable principles in the business world (Steurer et al., 2005). For example, companies that adhere to only one of these approaches in their sustainability reporting often do not allow society to assess their compliance with the fundamental goals of sustainable development, because the information is not presented in a consistent and integrated manner.

Based on these ideas, the aim of the authors in this paper is to present a theoretical framework to integrate these two major approaches used in the sustainability literature and that so far have appeared unconnected in the academic and professional literature. This new framework allows scholars and practitioners to more easily evaluate the achievement of the various objectives linked to sustainability in the business arena. Based on this framework, the authors also identify areas of significant improvement in the performance and communication of sustainability in the hospitality sector.

The remainder of the paper is structured as follows. First, the authors review the sustainable development and stakeholder theories to propose the integrative approach suggested for the study of sustainability in the hospitality sector. Furthermore, the authors describe the normative perspective of their theoretical framework for the study of the sustainability practices of hospitality companies. Finally, the authors present their conclusions, managerial implications, limitations and future lines of research derived from the study.

## **2. SUSTAINABLE DEVELOPMENT, STAKEHOLDERS AND THE SD-SRM APPROACH**

### *2.1. Sustainable development*

In the mid 1980s sustainable development (SD) became a prominent concept known both in academic and professional circles. The UN report ‘Our Common Future’ defines SD as the development that meets the needs of current generations without compromising the ability of future generations to meet their needs and aspirations. It first referred to issues strictly related to the environment but in the course of the 1990s the scope of SD was broadened and deepened to also include social and economic issues. Thus, today SD is a well-known societal guiding model that asks for the integration of economic, social and environmental issues in all societal spheres and

levels in the short and long term (Steurer et al., 2005). Nonetheless, several scholars have criticized different implications of this theory for being too vague, for not defining what the needs are, or for not saying what the mechanisms are for achieving a sustainable society (Castro, 2004). Thus, along with the three-dimensional idea, another two principles guide the theoretical discourse of the SD theory: (1) its building on normative foundations (what companies ‘should’ do) and (2) the participation of stakeholders in the discussion of sustainability issues (Steurer et al., 2005).

The theoretical approach of SD has been widely applied in the field of tourism (Kakabadse et al., 2005; Henderson, 2007; Martínez et al., 2013). In a market still struggling to regain its balance after the worldwide crisis, society is increasingly sensitive to economic, social and environmental problems. This fact leads tourists and local communities to demand the protection of the cultural and environmental heritage of tourism destinations (Bigné et al., 2000). In this context, many international initiatives show the growing importance of SD in the hospitality sector. For instance, the Agenda 21 was created by the World Travel and Tourism Council (WTTC), the World Tourism Organization (WTO) and the Earth Council as a set of international guidelines related to SD in tourism companies. In Europe, a similar proposal is the Initiative for Improving Sustainability in the Hospitality Sector, which was drafted by the European Federation of Food and Agriculture and Tourism Trade Unions and Hotels, Restaurants and Cafés in Europe. This initiative includes compliance parameters concerning equal opportunities, non-discrimination, working conditions, fair pay, vocational training and life-long learning, health and safety, and the relationship between employers and employees at all levels. Other initiatives, such as that of the Green Hotels Association, focus on programmes that are designed to save water, energy and solid wastes. Finally, the *Green Hotelier*, a publication of the International Tourism Partnership, is a magazine whose readership cares about environmentally and socially responsible hotel behaviour focusing on positive sustainable travel and tourism development.

## 2.2. Stakeholder relations management

While the SD theory describes the relationship between companies and the larger society, in rather general terms, the stakeholder relations management (SRM) theory is about actually managing company–society relations in a strategic way (Steurer et al., 2005; Calabrese et al., 2013a). In this regard, stakeholders seem to play an increasingly important role for the achievement of normative concepts such as SD (Konrad et al., 2006). Stakeholders influence companies because they supply them with critical resources. Thus, if companies fail to identify and understand the interests of their stakeholders, their performance may be negatively affected (Wheeler et al., 2002). As sustainability is gaining momentum worldwide, companies begin to realize that their stakeholders are demanding behaviours and accountability that go beyond shareholders’ interests (Calabrese et al., 2013a). Subsequently, they are increasingly being regulated and corporate strategic initiatives focusing on improving stakeholder relations management are on the rise (Dodds and Kuehnelt, 2010).

The SRM theory (Freeman, 1984) defines stakeholders as those groups or individuals who can affect or are affected by the achievement of the company’s objectives or those actors with a direct or indirect interest in the company. This approach describes sustainability as the obligations companies have towards these groups (Maignan and

Ferrell, 2004) and thus it suggests a dimensioning of sustainability according to the main target groups of the company. In line with this, Clarkson (1995) considers that companies and practitioners manage relationships with stakeholders instead of society as a general concept so we better address stakeholders' concerns instead of social ones. According to this proposal, sustainability practices should preferably be classified as a function of those stakeholders who most benefit from them. Applying this reasoning, scholars have identified several sustainability dimensions (e.g. customers, employees, shareholders, the environment, providers).

The SRM theory also suggests that in order to be socially responsible, a company must: (1) identify its stakeholders; (2) identify their main demands; and (3) establish dialogue mechanisms with them. Thus, the corporate commitment to SD and its stakeholders is not based solely on the core business and performance of the company, but information regarding sustainability issues also has a relevant place, oriented to provide data on the economic, social and environmental performance of the company. In line with this idea, companies have started publishing sustainability reports, which reflect the impact of the company in relation to SD commitments. In accordance with this, the integrative model that will be described in this paper has to incorporate the communication perspective as one of the critical issues for the management of sustainability concerns in the business arena (Costa and Menichini, 2013).

### *2.3. The SD–SRM approach*

As already presented in the introduction of this paper, previous scholars have resorted to only one of these two theoretical frameworks to evaluate sustainability in the hospitality sector (Jones et al., 2006; Holcomb et al., 2009; Martínez et al., 2013). Nonetheless, in this paper the authors propose that the SD and SRM theories have enough issues in common to justify their integration into a single theoretical framework, called the SD–SRM approach. For example, several scholars and business organizations have theoretically suggested that SD and SRM are related concepts (Dodds and Kuehnel, 2010). In this regard, Dodds and Kuehnel (2010) consider that sustainability relates to a company's obligation to be accountable to all of its stakeholders in all its operations and activities with the aim of achieving SD not only in the economic dimension but also in the social and environmental dimensions. Similarly, the World Business Council for Sustainable Development refers to sustainability as a commitment to contribute to sustainable economic development, working with employees, their families, the local community, and society at large to improve their quality of life (Kotler and Lee, 2005). Nonetheless, these approaches limit their contributions to the proposition of comprehensive definitions to understand sustainability but they do not go any further to depict how the integration of stakeholders and the triple-bottom line can be implemented in companies. The SD–SRM approach concentrates on describing the interactions between both theoretical approaches.

Roughly speaking, this new line of research analyses the question of how far SD can be achieved through SRM and thus shows how SD and SRM relate to each other (Steurer et al., 2005; Konrad et al., 2006). In this context, scholars consider that SD can be pursued in many different ways, SRM being one of them. In this regard, through SRM companies are confronted with economic, social and environmental stakeholder claims (Steurer et al., 2005). Thus, SD and SRM can be regarded as two complementary and mutually reinforcing concepts, both aiming to integrate the economic, social and

environmental issues in management routines (Konrad et al., 2006; Rodríguez et al., 2013).

The SD–SRM approach has a triple typology of perspectives to understand the link between SD and stakeholders (Steurer et al., 2005). First, there is a normative perspective that focuses on interpreting the normative characteristics of SD and their significance for SRM theory. This dimension of the SD–SRM perspective concentrates on the question ‘what issues of SD should companies and stakeholders take into account?’ It prescribes what companies should do. Thus, it seeks to develop ethical standards for companies with regard to the question of right or wrong (sustainable or unsustainable development) (Laczniak and Murphy, 2006). The descriptive (or positive) perspective focuses on describing how particular issues of SD play a role in the SRM theory (Steurer et al., 2005). This dimension concentrates on the question ‘which issues of SD are taken into account by corporations or stakeholders and in what way?’ (Konrad et al., 2006). It describes what companies actually do. Thus, it tries to explain and understand sustainability in companies (Sclegelmich and Öberseder, 2010). Finally, there is an instrumental perspective of the SD–SRM approach that analyses the connection between the SRM theory and the realization of SD. The question to analyse in this perspective is ‘to what extent can SD be achieved through SRM?’

The instrumental and descriptive dimensions of the SD–SRM approach have already been extensively studied by previous scholars. First, Steurer et al. (2005) evaluate under which conditions SRM can assist companies in their sustainability goals (instrumental perspective). Furthermore, in a sequel of their original paper, Konrad et al. (2006) describe their empirical findings on business–society relations in Europe based on the SD–SRM approach. The proposal of the authors in this paper is to go into the study of the normative perspective of the SD–SRM approach in more depth in order to adapt it to the context of the hospitality sector. In this regard, the study of the normative perspective of theoretical frameworks is usually the most demanded by scholars and practitioners (Sclegelmich and Öberseder, 2010). Furthermore, it is also well known that sustainability is contextual in nature as it does not mean exactly the same thing in every industry or for every stakeholder (Campbell, 2007). The general theoretical model can be understood as a first approximation to the study of sustainability from an SD–SRM approach but more specific tools are needed to measure sustainability in different research contexts (Pérez et al., 2013).

### **3. THE SD–SRM APPROACH APPLIED TO THE HOSPITALITY SECTOR**

The normative perspective of the SD–SRM approach implies that the sustainability model developed for the hospitality sector combines the dimensions of the triple-bottom line with the stakeholders of the company. This means that, in light of the SD–SRM approach, it is not enough that companies design only some social practices or punctual actions to protect the environment in general terms. They will have to design the best social practices that satisfy the interests of employees (e.g. social benefits, volunteering, etc.), customers (physical accessibility, healthy commercial offer, etc.), suppliers (e.g. Code of Conduct, responsible purchasing, etc.) and so on. Similarly, companies will also have to design the best environmental and economic practices according to the specific concerns of each of their stakeholders, which might be similar or very divergent. For example, while the economic responsibilities of companies towards their shareholders are to ensure corporate profitability, customers demand commercial

accessibility and promotional marketing, society demands the implication of companies in the sustainable economic progress of local communities and employees expect that their employers divert money to train them and design good career plans. In terms of the environmental dimension of the triple-bottom line, Starik (1995) proposes that any of several stakeholder management processes can readily include the natural environment as one or more stakeholders of companies. The planet has many representatives willing to come to the table on its behalf. Legislators, regulators, shareholders, consumers, lenders, insurers, employees, environmental groups, and industry standard setters all represent the natural environment in the business arena (Stead and Stead, 2000).

For the study of sustainability in the hospitality sector, the authors propose to integrate sustainability issues according to four SD dimensions and six SRM dimensions. The SD dimensions included in the model refer to economic, social, environmental and cultural issues. The economic, social and environmental dimensions are included in the traditional triple-bottom line (Elkington, 1998). Nonetheless, the tourism industry, especially the hospitality sector, is also very sensitive to cultural issues (Bohdanowicz and Zientara, 2008) and thus the authors consider that cultural practices should form a dimension with its own identity. In this regard, many hotels are located in major cities, often located near cultural heritage sites, and attract growing numbers of travellers, thereby imposing an increased footprint on cultural resources (de Grosbois, 2012). Equally important, the phenomenon of social intercourse between tourists and local residents is regarded as a major driving force behind respect and understanding among nations. Thus, tourism may positively help propagate cultural values that lie at the heart of destinations (Bohdanowicz and Zientara, 2008).

To define the SRM dimensions in the model, the authors follow the ideas of Jones et al. (2006). These scholars classify sustainability issues into four sets of concerns, namely those relating to the marketplace, the workplace, the environment and the community. The term ‘marketplace’ is seen to embrace both the sourcing of goods (suppliers and shareholders) and their sale to customers (Jones et al., 2006). Furthermore, the workplace dimension refers to corporate employees. Based on these ideas, the authors propose to study sustainability issues as they relate to customers, suppliers, employees, shareholders, society and the environment.

The intersection of each SD dimension and each stakeholder dimension is where the authors identify the sustainability issues that have to be considered in the implementation and measurement of sustainability in the hospitality sector. For the proposal of these sustainability concerns the authors have revised previous papers that have analysed the commitment of companies to sustainability in diverse industries, with a special focus on hospitality and tourism (Ayuso and Fullana, 2002; Holcomb et al., 2007; Merwe and Wöcke, 2007; Bohdanowicz and Zientara, 2008; Gröschl, 2011; Font et al., 2012). As a result, the authors propose 68 categories of sustainability issues that comprise the sustainability practices to be developed in the hospitality sector. Figure 1 synthesizes the corporate practices to be integrated in the normative perspective of the SD–SRM approach proposed in this paper.

**Insert Figure 1 here**

**(Structure of sustainability concerns from an SD–SRM approach)**

#### 308 **4. SUGGESTED METHODS FOR THE APPLICATION OF THE SD–SRM** 309 **APPROACH**

310 How can scholars and practitioners apply the SD–SRM framework to the study and  
 311 implementation of sustainability in hospitality companies? Scholars have identified as  
 312 many as three common ways in which sustainability is frequently measured in  
 313 companies (Maignan and Ferrell, 2000; Turker, 2009; Costa and Menichini, 2013).  
 314 These methods include: (1) reputation indices, surveys of organizational members and  
 315 databases; (2) objective indicators; and (3) content analyses of corporate publications  
 316 (Martínez et al., 2013).

317 The method based on reputation indices, surveys to organizational or social members  
 318 and databases evaluates the sustainability performance of companies based on the  
 319 information provided either by industry or social experts. These indices require  
 320 executives to assess the extent to which specific companies operating in different  
 321 industries behave responsibly towards each of their stakeholders. Examples of this first  
 322 category of measurement methods are the reputation indexes Fortune 500 or Merco,  
 323 used in the US and Spain respectively. Nonetheless, scholars have recognized that this  
 324 method has a significant limitation in the sense that it complicates the estimation of the  
 325 socially responsible practices adopted by companies (Martínez et al., 2013). Thus, the  
 326 subjectivity inherent in these types of evaluations is the main problem associated with  
 327 this measurement technique.

328 In an attempt to avoid this subjectivity, scholars and practitioners have also resorted to  
 329 objective measures and indicators to evaluate sustainability in companies. These types  
 330 of studies develop metrics to measure pollution, criminality, etc. However, there is also  
 331 a significant problem in these measures related to the difficulty in encompassing the  
 332 whole structure of sustainability. Thus, measures based on objective indicators usually  
 333 present a partial picture of the sustainability concept that does not account for all its  
 334 complexity in the hospitality sector (Costa and Menichini, 2013).

335 Because the authors have already highlighted how the application of the SD–SRM  
 336 approach in companies has to incorporate a communications perspective, they propose  
 337 the last method (i.e. the content analysis of corporate publications) as the most suitable  
 338 approach to measure sustainability in the hospitality sector (Calabrese et al., 2013a,  
 339 2013b). Scholars or practitioners applying this method measure sustainability reporting  
 340 in a similar way to the one proposed by the KLD (Kinder, Lydenberg and Domini)  
 341 database, which comprises numerical assessments on the sustainability issue areas of:  
 342 community, corporate governance, diversity of workforce, employee relations,  
 343 environment, human rights and product issues (Wood, 2010). According to this method,  
 344 to measure sustainability in the hospitality sector each company should be given a value  
 345 of either 0 or 1 in each sustainability code of the ones defined theoretically in this paper,  
 346 depending on whether the company communicates on it (1) or not (0). The valuation of  
 347 the codes would respond to the sentence ‘This company informs about significant  
 348 initiatives implemented (or results achieved) in this sustainability domain’. The final  
 349 score of a company in a sustainability category would be the weighted average of the  
 350 evaluations it gets in each of the codes forming the category. Throughout the whole  
 351 process, the documents selected for the content analysis would have to be analysed by at  
 352 least two judges independently, in order to get a sufficient coefficient of concordance to  
 353 ensure that the empirical study is rigorous. To guarantee the validity of the study the



coefficients of concordance would have to be higher than 90% in all the sustainability categories analysed (Neüendorf, 2002). In addition, the time horizon of the analysis should also cover several months so that the variability of the information contained in the documents (derived from the dynamism of communication in different channels) is properly collected (Bravo et al., 2012).

The application of this last method contributes to academic and business spheres equally because few scholars have used it before and thus still little information exists that assesses the state of sustainability reporting in the hospitality sector (Jones et al., 2005; Holcomb et al., 2007; de Grosbois, 2012; Font et al., 2012). Nonetheless, the study of sustainability reporting is important in the context of this sector because stakeholders have stated that they would like to have systematic information regarding corporate social responsible practices. However, they have traditionally stated that it is usually too hard to get the information needed because sustainability reporting is confusing and not homogeneous among companies (Holcomb et al., 2007). Analysing sustainability reporting from the SD–SRM approach can help practitioners and scholars to identify flaws and gaps in corporate reporting, while amending these flaws is crucial if companies are to be held to account for their practices (Font et al., 2012). Online reporting is also important because providing detailed information via the Internet can enhance a company's image as well as provide information for conscious stakeholders (Jones et al., 2005; Holcomb et al., 2007). In this regard, stakeholders prefer sustainability practices to be communicated through so-called 'minimal release' channels (such as annual reports and websites) over the use of traditional communication channels (such as the media) (Morsing and Schultz, 2006).

## **5. CONCLUSIONS, MANAGERIAL IMPLICATIONS, LIMITATIONS AND FUTURE LINES OF RESEARCH**

Through this research, the authors have sought to identify a suitable structure for the study of sustainability in the hospitality sector, a concept that is gaining in complexity in the academic sphere, and companies begin to accept its basic principles. The authors have identified a robust theoretical framework, the SD–SRM approach, for the study of sustainability based on the analysis of relevant corporate practices implemented in the field of four dimensions of sustainable development – economic, social, environmental and cultural – and six stakeholders: customers, suppliers, employees, shareholders, society and the environment. This new approach to the study of sustainability allows the authors to complete the proposals that have been used so far in both the academic and business world, and thus it provides a more detailed picture of the level of development and implementation of sustainability in the hospitality sector. In this regard, previous rankings in sustainability analysis had taken as reference only the stakeholder theory (Bravo et al., 2012) or the sustainable development theory (Bigné et al., 2005). This fact has limited the knowledge generated by organizing sustainability around a maximum number of three (economic, social and environmental) to five (customers, employees, society, suppliers and shareholders) dimensions of sustainability. On the contrary, in this research the authors have identified a total of 68 categories of data, grouped in 16 dimensions, for the study of sustainability. The information extracted from this research is therefore more detailed and it has more explanatory power than previous studies. In this regard, the authors would like to especially emphasize the incorporation of a fourth sustainability dimension to the classic perspective of the triple-bottom line. Here,

alongside the traditional economic, social and environmental dimensions, the authors determine that sustainability in the hospitality sector is also composed of a cultural dimension. This aspect is of vital importance in this context, as the cultural heritage of tourism destinations represents one of their main attractions and it is a conditioning factor that companies are using very wisely to shape their sustainability policies and attract new customers.

The findings of the paper have significant implications for tourism practitioners. First, and based on the results of previous scholars, the authors consider that hospitality companies should try to improve the organization and presentation of their sustainability reporting, as it is currently scattered through several documents and online information and, sometimes, relevant information is not clearly presented (Holcomb et al., 2007). Organizing their sustainability reports and communications following the theoretical structure proposed by the SD–SRM approach could assist companies in this task. Secondly, all hospitality companies should value the cultural information of tourism destinations as an additional dimension to add to the classical triple-bottom line proposed in the academic literature. Culture is a key component for sustainable development in the hospitality sector, which differentiates this research context from other economic industries.

The study is not without limitations. First, the authors have proposed a method to evaluate sustainability that only considers the quantity of sustainability information provided by hospitality companies on their corporate reporting. Nonetheless, the quality of the information provided by companies is also relevant in the study of sustainability (Piechocki, 2004). Future lines of research should provide more sophisticated ways of evaluating sustainability reporting by also taking into account the quality of the reporting from an SD–SRM approach. Secondly, previous scholars have reported problems of comparability in the sustainability information provided by hospitality companies (Bonilla and Avilés, 2008). In this regard, although most of the hotels report on the same economic, social, environmental and cultural aspects, the information is not wholly comparable because there is no available information about how data are measured by companies. Even when hospitality companies use the same indicators, they do not always use the same reporting units, as in the case of reporting environmental waste sometimes by weight and sometimes by volume. Future research should try to control for this specificity in sustainability measurement.

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**Figure 1. Structure of sustainability concerns from a SD-SRM approach**

