WEBSITE DISCLOSURES OF SUSTAINABILITY PRACTICES IN THE HOSPITALITY SECTOR: AN ANALYSIS OF HOTEL CHAINS IN ZIMBABWE

Ngoni Courage Shereni
Jarkko Saarinen
Christian. M. Rogerson

ABSTRACT

Purpose - The aim of this study was to analyse website disclosures of sustainability practices by major hotel chains in Zimbabwe.

Design - Five major hotel chains in Zimbabwe were purposively selected for this study. The corporate websites of the selected hospitality chains were visited to determine their disclosure of sustainability practices.

Methods - Based on the literature and other global best practices in hospitality sustainability, a coding framework was developed to help identify what to look for on the corporate websites. The codes were categorised into four broad areas, namely sustainability leadership, environmental sustainability, social sustainability and economic sustainability. Data were collected from texts, annual reports, and other relevant website materials documenting sustainable practices of each hotel chain.

Results - The analysis of website disclosures of sustainable practices adopted by Zimbabwe's five major hotel chains revealed that sustainability practices are not widely publicised. The available information on websites visited indicated more reporting of social sustainability issues and a fair amount of reporting on environmental sustainability. Economic sustainability is the least reported. Also notable is the low level of reporting on the SDGs and the lack of separate sustainability reports on the corporate websites surveyed.

Originality - The results of this study provide a critical indication of how voluntary website disclosure can be improved in the absence of a strong legal framework.

Keywords Sustainability, Website disclosures, Sustainability reporting, hospitality sector, Zimbabwe

INTRODUCTION

In the current business environment for the hospitality sector a company's environmental and social performance is considered increasingly important (Adams and Frost 2008; Schröder 2021). Studies have revealed that in addition to their financial performance, businesses are cognizant of their environmental and social impacts and sustainability image due to the growth of conscious customers and stakeholders and emerging regulations which penalise unsustainable practices and behaviours (de Grosbois 2012; Legrand Huegel and Sloan 2013; Siew 2015). Recently, the adaption in 2015 of the

United Nations Sustainable Development Goals (SDGs) in the tourism and hospitality sectors have further highlighted the importance of sustainability issues and their institutionalisation in business operations (Saarinen 2021). In this context, an increasing number of companies are disclosing their sustainable practices to make public their efforts for (potential) customers and other stakeholders (Ioannou and Serafeim 2017; Medrado and Jackson 2016; Perrigot, Oxibar and Déjean 2015; Halmi 2020).

Sustainability reporting is known by various terms such as sustainability disclosures, Corporate Social Responsibility (CSR) reporting, responsible reporting, triple bottom line reporting, sustainable development reporting, non-financial reporting and environmental, social and governance (ESG) reporting (Martínez, Pérez and Rodríguez del Bosque 2014; Legrand, Huegel and Sloan 2013; Siew 2015). Despite the used term, sustainability reporting is based on an idea that in order a business to continue to exist and develop it must act in congruence with wider societal and stakeholder values and norms (see Dowling and Pfeffer 1975). Nowadays, sustainability issues are increasingly defining these values and norms that businesses are expected to reflect for their legitimacy needs (Dillard and Murray 2013). This legitimation process is also used in the hospitality industry, in which companies have started to adopt voluntary sustainability reporting practices (Medrado and Jackson 2016). Indeed, as one of the significant elements of the tourism industry, the hospitality sector is increasingly expected to adopt and communicate its sustainability practices (Fennell and de Grosbois 2021). Undoubtedly, the adoption and communication of sustainable practices in the hospitality sector can result in numerous benefits that include appealing to sustainable conscious customers, gaining competitive advantage, enhanced corporate image, better community relations, higher employee motivation, cost reduction and lower operational risks (Hsieh 2012; Joseph, Lin, Nichol and Jussem 2014; Font, Elgammal and Lamond 2017).

Sustainability reporting follows a balanced reporting of a company's environmental, economic and social performance (Isenmann, Bey and Welter 2007). Sustainability disclosures can be undertaken through different platforms such as sustainability reports, media and the internet (de Grosbois 2012). Previously, sustainability reporting used to be done in annual reports, but this has partially changed over time as many companies are now publishing separate sustainability reports (Herremans, Pyasi and Lu 2011). With the growth in accessibility and usage of the internet (Rabadán-Martín, Aguado-Correa and Padilla-Garrido 2020), websites are now a widespread tool used in disclosing sustainability practices and reports (Hsieh 2012; Fennell and de Grosbois 2021). However, sustainability disclosures have not been widely studied in the field.

This is largely the case in sub-Saharan Africa. In Zimbabwe, for example, research focusing on sustainability reporting in the hospitality sector is scant (see Nyahunzvi 2013; Dube 2021). Dube (2021) undertook a comparative study on the localization of Sustainable Development Goals by Africa Sun Limited in Zimbabwe and Cresta Hospitality in Botswana analysing annual reports of the two hospitality groups which were published between 2015 and 2020. The findings of the study revealed that the adoption of the SDGs by the two hospitality groups gained momentum after 2018 and there is still a long way to go in their implementation. The current study carried out an in-depth analysis of not only SDGs but different sustainability indicators reported on the website of five major hospitality chains in Zimbabwe. Also, Nyahunzvi (2013) makes an

important contribution to CSR reporting by four hospitality chains in Zimbabwe. Our study builds upon the work of Nyahunzvi (2013) to provide a more up to date and broader perspective of sustainability reporting by five hospitality chains operating in Zimbabwe.

Recently, in a major milestone achievement, in August 2019 the Zimbabwe Stock Exchange through statutory instrument 134 of 2019, activated reporting by defining it as a regulatory requirement for the listed companies to publish sustainability reports. By doing so, the aim is to follow internationally recognised guidelines such as those provided by the Global Reporting Initiative (GRI) (Securities and Exchange (Zimbabwe Stock Exchange Listings Requirements) Rules 2019). Thus, this move was implemented to improve the environmental and social performance of companies listed on the ZSE by making sustainability disclosures mandatory.

Against this backdrop, this study informed by the legitimacy theory analyses website disclosures of sustainability practices by five major hospitality chains in Zimbabwe: African Sun Limited, Rainbow Tourism Group, Cresta Hospitality, Meikles Hotels and Africa Albida Tourism group. The mentioned statutory requirements imposed by ZSE after 2019 have implications for sustainability reporting by two companies in this study listed on the ZSE: African Sun Limited and Rainbow Tourism Group. Website visits of the five hospitality chains were done in April 2020 to determine the extent and nature of sustainability disclosure they share. This study contributes to international research debates on sustainability reporting in tourism by building on the previous studies on sustainability reporting in the hospitality sector in Zimbabwe. The aim is to unpack how website disclosures have evolved after the regulatory requirement for the listed companies to publish sustainability reports.

1. BACKGROUND LITERATURE

Sustainability reporting started as early as the 1970s in developed countries (Dowling and Pfeffer 1975), with attempts being made to develop a system to audit businesses' environmental and social impacts (Herremans, Pyasi and Lu 2011). Initially, sustainability reporting constituted information about the CSR performance of a firm in the annual reports to the shareholders (Milne and Gray 2013). In the 1990s, the role of sustainability disclosures grew (Amran 2012), and Agenda 21 on paragraph 8.48 strongly recognised the importance of corporate environmental reporting to various stakeholders, including shareholders, government, employees, consumers and the public (United Nations 1992). In the mid-1990s, social, health, and safety issues started appearing in the sustainability reports (Milne and Gray 2013). In 1999 the Global Reporting Initiative (GRI) published its first set of guidelines signifying the growing formalisation of corporate sustainability reporting (Amran 2012). Since then, sustainability reporting has been regarded as a critical component of corporate strategy by businesses across various sectors across the economy (Fennell and de Grosbois 2021).

Sustainability reporting aims to go beyond 'greenwashing' to provide detailed information about the CSR practices of a company (Isenmann, Bey and Welter 2007). Communicating sustainability practices can demonstrate an organisation's values and what the business considers is their responsibility to its stakeholders as well as help create

the values that the company believes in (Font, Elgammal and Lamond 2017). The main aim of sustainability reporting is to communicate the firm's economic, social and environmental performance publicly to its internal and external stakeholders (Medrado and Jackson 2016; Uyar, Karaman and Kilic 2021). According to Perrigot, Oxibar and Déjean (2015) this reduces information asymmetry between a company and its stakeholders. Other objectives of sustainability reporting include building a reputation as a responsible organisation, showing a commitment to sustainability, building trust with stakeholders, gaining support from the community, and high employee satisfaction (Gill, Dickinson and Scharl 2008; Perrigot, Oxibar and Déjean 2015).

Hospitality operations can have a major impact on the environment and communities they operate in by, for example, consuming large amounts of natural resources, discharging vast quantities of waste into the environment, causing pollution and contributing to climate change (de Grosbois 2012; Joseph, Lin, Nichol and Jussem 2014). As a result, there has been a lot of pressure from various stakeholders requiring hospitality businesses to operate responsibly (Khatter et al. 2019).

Sustainability reporting in the hospitality industry, because of its voluntary nature, acts as a self-regulation of sustainability practices (Buckley 2012). The driver behind this voluntarily self-reporting stems from the legitimacy theory (Suchman 1995) and the need to maintain corporate's social contract with different stakeholders (Herremans, Pyasi and Lu 2011). Suchman (1995) has further suggested that companies may use sustainability reporting to achieve support from their key stakeholders and securing access to key resources. According to Crossley, Elmagrhi and Ntim (2021) businesses may seek legitimacy utilizing symbolic or substantive legitimating management tactics. The former seeks to demonstrate companies' commitment to sustainability without structural level implementation and changes in operations, while the latter legitimating strategies are based on fundamental changes in companies' operations.

Ideally, the legitimacy theory connects sustainability disclosures with the principles and practices of CSR, which are referring to the businesses' interests to respond external and/or internal pressures and motivations concerning ethical obligations towards their operational environment (Kimaro and Saarinen 2020). Accordingly, various corporations recognise the importance of CSR and the need for it to feature prominently in their reporting (Aras and Crowther 2009). There are, however, various channels that are used to report on sustainability practices, and among those, websites have become one of the most widely used channels (Isenmann, Bey and Welter 2007). This makes it imperative to research website disclosures of sustainability practices by hospitality companies to highlight the nature of sustainability reporting.

Traditionally, sustainability reporting was done through annual reports, CSR reports, press releases, public speeches, newspaper articles and internal magazines, among others; the growth of the internet opened up opportunities to disseminate sustainability information through websites (Dutta and Bose 2008; Fennell and de Grosbois 2021). Hotels widely use their websites as a marketing communication tool and to present their product offerings to customers (Ghanem and Elgammal 2017). Indeed, websites are considered an effective tool in linking hotels with their customers, making hotel bookings, providing corporate information as well as providing information about

products offered (Ezzaouia and Bulchand-Gidumal 2021). Because of the ease of access to the internet by customers and the speed at which they can verify a company's reporting through online sources it has become pertinent for hospitality organisations to pay attention to their website disclosures of non-financial information (Gill, Dickinson and Scharl 2008; Joseph 2010). In general, website disclosures of sustainability practices has helped to resolve the challenge associated with the dissemination of sustainability reports (Jose and Lee 2007). This has resulted in companies uploading their sustainability reports on corporate websites or having specific sections dedicated to reporting their environmental and social practices.

Initially, however, the major challenge faced by companies to engage in sustainability reporting was the unavailability of comparative reporting and the lack of globally accepted reporting standards (de Grosbois 2012; Okumus et al. 2020). Nowadays, numerous tools that help to standardise sustainability reporting are in existence (Jose and Lee 2007; Idahosa and Ebhuoma 2020). Such tools include the Global Reporting Initiative (GRI), CERES, Carbon Disclosure Project (CDP), UN Global Compact, ISO 14001, European Union's Eco-Management and Audit Scheme (EMAS) EMAS III (Legrand, Huegel and Sloan 2013; Okumus et al. 2020; de Grosbois and Fennell 2022). In this regard, Pommier and Engel (2021) observed that the adoption of sustainability reporting standards by the hospitality sector is varied as different companies use different standards that suit their circumstances. However, the GRI reporting framework is regarded as one of the most popular reporting tools used by large international hospitality chains such as the InterContinental Hotels Group and Wyndham Worldwide (Legrand, Huegel and Sloan 2013).

Siew (2015) classified sustainability reporting tools into three broad categories: frameworks, standards, ratings and indices. Frameworks refer to guidelines or initiatives developed to assist businesses in sustainability reporting. Examples of such frameworks include the Global Reporting Initiative, the United Nations (UN) Global Compact, Carbon Disclosure Project (CDP), World Business Council for Sustainable Development (WBCSD) and Greenhouse Gas Protocol (GHG Protocol), among others (Siew 2015). Standards provide guidelines for best practices in sustainability reporting. Examples of existing standards are AA1000, SA8000, ISO14001 and the Eco-Management and Audit Scheme (EMAS) (Siew 2015). Ratings and indices are the third components of assessments of a business's CSR performance. Rating agencies employ experts that will evaluate a corporation's social, environmental and economic performance. Examples include Dow Jones Sustainability Index (DJSI), Bloomberg ESG disclosure scores and the Asian Sustainability Rating (ASR) (Siew 2015). There is, however, no universally agreed reporting standards by companies, including those in the tourism and hospitality industry, which leaves it to specific organisations to choose tools that best suit their circumstances (Uyar, Karaman and Kilic 2021).

2. RESEARCH METHODOLOGY

The study included five hospitality chains in Zimbabwe: African Sun Limited (ASL), Rainbow Tourism Group (RTG), Cresta Hospitality (CH), Meikles Hospitality (MH) and Africa Albida Tourism (AAT). These hospitality chains were selected because of their

representation in major tourist destinations in Zimbabwe and their room capacity, totaling 3 771 rooms. African Sun Limited and Rainbow Tourism are locally owned public limited companies listed on the Zimbabwe Stock Exchange (ZSE), whereas Africa Albida Tourism is a privately owned Zimbabwean company. Meikles Hospitality and Cresta Hospitality are locally owned by conglomerates with representation in different sectors of the economy. Meikles Hospitality is owned by a holding company called Meikles Limited, listed on the Zimbabwe Stock exchange and the London Stock Exchange. Cresta Hospitality is owned by Masawara Holdings listed on the Jersey Stock Exchange. Masawara holdings also has a large controlling stake in Cresta Marakanelo, based in Botswana. Figure 1 shows the location of properties owned by the hospitality chains in different tourist areas in Zimbabwe.

Figure 1: **Distribution of properties owned by the five hospitality chains**
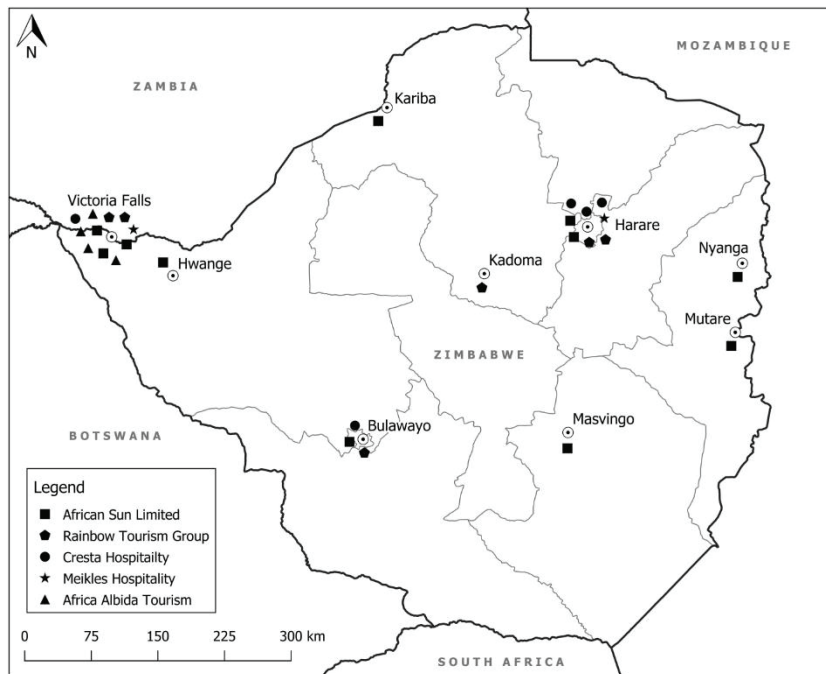
Source. Authors

It is evident from the spatial distribution of hotel properties that they are focused mainly upon the country's major business centre Harare and the leading focus for international tourists, Victoria Falls. Other properties are scattered in smaller centres of the country. In total African Sun Limited has eleven establishments, Rainbow Tourism Group has six properties, Cresta Hospitality five, Africa Albida Tourism four and Meikles Hospitality has two properties including one property operated on a partnership basis with African Sun Limited. Table 1 highlights the breakdown of the number of rooms owned by each property as well as the website of each hospitality chain under scrutiny.

Table 1: **Room capacity of each hospitality chain**

Hospitality Chains	Number of rooms	Website
African Sun Limited	1728	http://www.africansunhotels.com/
Rainbow Tourism Group	879	https://rtgafrica.com/
Cresta Hospitality	519	https://crestahotels.com/
Africa Albida Tourism	102	https://africaalbidatourism.com/
Meikles Hospitality	473	https://www.meikleshotel.com/

African Sun Limited and Meikles hospitality operate the 161 roomed Victoria Falls hotel on a 50/50 partnership basis.

The data was collected during the period 20-27 April 2020. An assessment criterion was developed based on previous studies to identify sustainability website disclosures by the biggest hospitality chains in Zimbabwe (Jose and Lee 2007; de Grosbois 2012; Hsieh 2012; Nyahunzvi 2013). The criteria categorized CSR information into sustainable leadership, economic, environmental and social disclosures (Table 2). The Global Reporting initiative framework published in 2018 was used as the basis for indicators of economic sustainability in this study (Global Reporting Initiative 2018). As indicated website visits collected information for the period between the 20th and the 27th of April 2020 to determine the sustainability disclosures by the selected hospitality chains.

Thematic content analysis was used to analyse the collected data. The first step in the content analysis was to do priori coding based on the assessment criteria developed earlier (Jose and Lee 2007). This was followed by the scanning of CSR information published on corporate websites of the selected hospitality chains and placing it in relevant categories. Annual reports, press releases, and other information published on the websites was content analysed to determine the availability of sustainability indicators guided by the prior codes.

Table 2: **Assessment criteria for sustainability disclosures**

Sustainability Dimensions	Codes/ Indicators of Sustainability Practices
Sustainability leadership	Dedicated section on sustainability on the website
	Sustainability programmes
	Sustainability awards
	Section reporting on sustainability in annual reports
	Presence of sustainability policy
	Involvement of guests in sustainable practices
	Staff involvement in sustainability
	Sustainability reports
	Joining certification schemes
	Programmes on the achievement of SDGs
Environmental sustainability	Energy conservation
	Water consumption
	Waste management initiatives
	Environmental building designs
	Green purchasing
	Biodiversity protection
	Reduction in greenhouse gas emissions
Social sustainability	Promote local arts and culture
	Stakeholder engagement

	Donations to charity
	Supporting local communities
	Training and development of employees
	Employee wellness
	Promotion of local dishes
*Economic sustainability	Direct economic value generated and distributed
	Defined benefit plan obligations and other retirement plans
	Financial assistance received from government
	Proportion of senior management hired from the local community
	Proportion of spending on local suppliers
	Reporting on tax issues

*Economic Sustainability indicators are based on indicators published by the Global Reporting Initiative (GRI 2018).

Source: Authors

3. FINDINGS AND ANALYSIS

3.1. Sustainability Leadership

Sustainability leadership concerns how an organization exhibits leadership in adopting sustainability in its operations (Jose and Lee 2007). The following indicators communicate sustainability leadership on corporate websites, namely having a dedicated section on sustainability on the website, reports on sustainability programmes initiated by the hospitality chain, sustainability awards, section reporting on sustainability in annual reports, presence of sustainability policy on the website, involvement of guests in sustainable practices, staff involvement in sustainability, sustainability reports, and joining certification schemes (Table 3).

Table 3: **Sustainability leadership by the hospitality chains**

Sustainability Leadership Indicators	Hospitality chains				
	ASL	RTG	CH	MH	AAT
Dedicated section on sustainability on the website	✓	✓		✓	✓
Sustainability programmes	✓	✓			✓
Sustainability awards		✓			✓
Section reporting on sustainability in annual reports	✓	✓			
Presence of sustainability policy	✓				
Involvement of guests in sustainable practices					✓
Staff involvement in sustainability	✓				
Joining certification schemes					✓
Sustainability Reports					
Programmes on the achievement of SDGs					

Source: Authors

It was disclosed that four of the five hospitality chains either have a heading or a sub-section on their website which is dedicated to reporting sustainability activities. Only Cresta Hospitality did not have a place on their website for such activities, even though on the website of Masawara holdings, its parent company, a section on Corporate Social Responsibility exists detailing CSR activities done by different companies it owns including the hospitality brand. Africa Albida Tourism has a heading on their home page titled 'Our community and environment' where they report all their activities in the community and their environmentally-friendly practices. Meikles Hospitality reports their sustainable activities for the Victoria Falls hotel on the 'About Us' section under the sub-heading 'Latest News'.

Furthermore, the gallery section has a heading titled 'Corporate Social Responsibility' with pictures showing CSR activities undertaken by the hotel.
Rainbow Tourism Group has under the 'About Us' heading a sub-section titled 'Corporate Social Investment' which details activities by RTG as a responsible corporate citizen. African Sun Limited also has an 'About Us' tab with sustainability content. The fact that four of the major hospitality groups have sections dedicated to reporting sustainable practices is a clear indication that they value the importance of publicising their sustainability initiatives. It also makes it easy to communicate sustainability activities to stakeholders as websites attract a lot of traffic from people seeking information about the company. It was observed that for companies with a section reporting on sustainability on their home page that their activities are more easily noticed by visitors than those with sub-sections hidden under the 'About Us' heading.

Three hospitality chains report on sustainability programmes initiated as part of their sustainability practices. For example, Africa Sun Limited has the Harare Charity Casino, which raises funds for its charitable activities. Rainbow Tourism Group has a project whereby it trains community members on operating nutritional gardens. This programme empowers community members with knowledge on how to grow organic food for their consumption and for commercial purposes. Africa Albida Tourism has initiated the Green Steps to sustainable tourism programme, which focuses on environmental consciousness by ensuring that there is environmental consideration in all the activities undertaken by the group. Programmes by the two largest hospitality chains in Zimbabwe, African Sun Limited and Rainbow Tourism Group, are aligned to Corporate Social Responsibility, whereas Africa Albida concentrates more on environmental programmes.

Only two hospitality chains reported receiving any sustainability awards. Africa Albida Tourism received the Green Globe Distinction Award in 2000 for outstanding environmental practices observed in the construction of the Victoria Falls Safari Lodge, their flagship property. Rainbow Tourism Group was in 2018 awarded the Matabeleland Corporate Social Responsibility award for excellence in community health and volunteering as recognition of CSR practices by Rainbow Bulawayo hotel, one of their hotels. Furthermore, Rainbow Tourism Group sponsors the Environmental Reporter of the Year at the annual National Journalism Media Awards. The few awards received by major hospitality groups are an indication that their activities do not attract the attention of local and international awarding bodies, suggesting a need for them to multiply their efforts for their sustainability initiatives to be recognised. This said, it should be noted

that there is only a limited number of organisations giving sustainability awards in the hospitality sector.

Africa Albida Tourism Group is the only enterprise to report involving guests in sustainable practices. They reported that they are part of 'Pack for a Purpose' initiative that encourages guests to pack in their suitcases items for donation to the local communities. This initiative has seen several donations being made to schools and communities in Victoria Falls by guests booked at their properties. It is important to involve guests in sustainable practices so that they become aware of how their activities can impact a destination. The fact that four of the major hospitality chains did not report how they involve guests in sustainable practices is a sign that guests' involvement is low. This can make sustainability in the hospitality industry difficult to achieve as guests may not be aware of how they can make a contribution.

Two of the five hospitality chains (Africa Sun Limited and Rainbow Tourism Group) posted their annual reports on their websites. At the time of the research annual reports for the two companies were available up to the year 2018. Both hotel groups posted the annual reports under the section 'investors' of their home page. Further analysis of the annual reports reveals that for African Sun Limited, there is a section titled Environmental Awareness Programmes and Corporate Social Responsibility, whereas Rainbow Tourism Group has a section titled Corporate Social Investment. These sections detail the sustainable practices of the two hospitality chains. The other hospitality groups did not have annual reports on their websites. None of the hospitality groups had a sustainability report posted on their websites. This signals that the appropriate documentation of sustainable practices by the hotel chains to follow international best practices is low. Organisations like the Global Reporting Initiatives (GRI) and others provide guidelines on reporting sustainability initiatives which are important for guiding companies on how to implement and report sustainable practices. Hospitality chains in Zimbabwe, however, are not at present utilising internationally recognised reporting standards to communicate their activities to their stakeholders.

Only African Sun Limited has an explicit environmental policy. African Sun Limited's self-description declares 'that is mindful of and therefore responsible for the impact that our business activities have on the environment and the surrounding communities' (African Sun Limited 2017). Relatedly, according to its 2018 annual report, Africa Sun Limited strives to be a responsible corporate citizen. An extract from the report reads: 'Responsible Citizen – Conservation of our natural and other resources to ensure our sustainability, as well as caring for the less fortunate and those in need in our communities, is critical in all our operations'(African Sun Limited 2018). Indeed, sustainable policies, core values and beliefs are important in enforcing the practice of sustainability. The other four hospitality groups did not mention anything about their sustainability policy which suggests either they do not have one (most likely) or that they did not publish it on their website.

African Sun Limited was the only hospitality group that indicated that they involve their staff in sustainability management. The group posted pictures of their employees making donations to cyclone Idai victims, donating blood to the National Blood Transfusion Service and also their employees at Monomotapa Hotel during the national clean-up

campaign. This indicates that the company values the involvement of their employees in sustainable practices. Since employees are the ones driving operations of the organisation, involving them makes the achievement of sustainable practices easier.

Unlike the other enterprises, Africa Albida Tourism has joined a green certification scheme. They indicated that an affiliation with Green Tourism, an international green certification body that promotes sustainable practices in the tourism and hospitality industry (Africa Albida Tourism 2020). The organisation has several programmes that help its members variously to have access to green suppliers, conserve energy, save water, promote biodiversity and proper waste disposal. The other four hospitality chains did not mention anything regarding certification schemes which signals that they are not members of such schemes. Generally, most establishments are yet to be internationally certified. A critical finding is that none of the major hospitality chains under consideration mention any programmes or contributions towards the achievement of SDGs on their websites. This is a clear indication that the hospitality industry in Zimbabwe is slow in adopting agenda 2030. Considering that the SDGs have been discussed widely, this is a striking omission that the major hospitality chains did not mention them on their websites.

3.2. Environmental Sustainability

Indicators of environmental sustainability disclosures were based on reports about energy conservation, water consumption, waste management initiatives, environmental building designs, green purchasing and biodiversity protection on corporate websites. The aim was to identify the environmentally friendly practices by the large industry players based on what they disclose on their websites (Table 4).

Table 4: **Environmental Disclosures**

Environmental Sustainability Indicators	Hospitality chains				
	ASL	RTG	CH	MH	AAT
Environmental building designs	✓	✓			✓
Biodiversity protection	✓			✓	✓
Waste management initiatives	✓				✓
Green purchasing		✓			✓
Energy conservation	✓				
Water consumption	✓				
Reduction in greenhouse gas emissions					

Source: Authors

Environmental building designs were mentioned by three hospitality groups. African Sun Limited, Rainbow Tourism Group and Africa Albida Tourism Group highlighted that they integrate environmental building designs during the refurbishment and construction of their facilities. African Sun Limited and Rainbow Tourism group are in the process of undertaking a major refurbishment of their properties which gives them the opportunity

to design their buildings to be environmentally friendly. The remaining two properties were silent on this aspect, an indication that it is not a priority for them.

Three hospitality groups disclosed that they engage in biodiversity protection. African Sun Limited indicated that they are involved in the protection of wetlands, planting of trees and raising awareness in schools on the impacts of climate change. Meikles Hospitality Group indicated that they contributed to the erection of a fence at the Victoria Falls dumpsite to keep away certain animals (notably elephants) that were dying from consuming plastics from the dumpsite. It was said this initiative would contribute to the protection of wildlife (mostly of elephants). Africa Albida Tourism feeds vultures on leftover meat from their restaurant as a supplementary feeding programme. This programme, as explained on the Africa Albida Website, 'aids the survival of these remarkable, but endangered birds enable their numbers to be monitored, and also raises awareness of their plight'. Biodiversity protection is seen by hospitality groups as a way of protecting the general environment and endangered animal species. A significant number of the major hospitality groups in Zimbabwe recognised the need for such initiatives.

Two hospitality chains, African Sun Limited and Africa Albida Tourism, disclosed details of their waste management activities. The Africa Albida Tourism group reported that it sponsors the Victoria Falls Recycling initiative, which focuses on collecting various waste materials such as paper, plastics, kaylites, beverage cans and glass, which is then sold to recycling plants in Harare and even exported to South Africa. Also, the group indicated that it has eliminated the use of plastic bottled water as part of its vision to be free of single-use plastics by 2021. The Africa Albida Tourism group further mentioned that it participates in the monthly Victoria Falls Clean-Up Campaign meant to keep the resort town clean. African Sun Limited is also involved in the national clean-up campaign as a way of keeping the environment clean and disposing of waste properly. The other hospitality groups did not disclose anything about their waste management practices.

Green purchasing was reported by two hospitality chains under consideration. Africa Albida Tourism Group noted they have adopted the 'farm to table concept', which focuses on how sourced food is produced and that they prioritise local suppliers. Rainbow Tourism Group observed that their nutritional garden project provides them with a source of organic food, which ensures that guests consume healthy food. Green purchasing was reported by two of the hospitality groups focused on buying from locals and the procurement of organic foods. The other three hospitality groups did not report on how they do their purchasing, making it difficult to ascertain whether green purchasing was pursued.

Africa Sun Limited was the only hospitality chain that included energy conservation in its 2018 annual report. They reported that they have installed light-emitting diode (LED) lights at their properties; they control lighting through switch off switches and installation of motion sensors in public areas. All their energy conservation strategies are related to efficient lighting, with nothing highlighted on the use of renewable clean energy such as solar and wind or the procurement of energy-efficient equipment. The information provided did not state how much energy was saved as a result of the

mentioned strategies, which is a significant aspect of sustainability reporting. The non-disclosure of energy-saving initiatives by other hospitality chains on their websites is an important signal that reporting on energy conservation strategies is not prioritised.

The issue of water consumption only appeared in African Sun Limited's 2018 annual report. It was stated that 'our hotels continue to implement initiatives that reduce water usage and recycles whenever possible' without elaborating on the conservation procedures. In addition, all the hospitality groups in this study did not report on the reduction of green gas emissions anywhere on their websites. This is regardless of the fact that the hospitality industry is a major contributor to greenhouse gas emissions. This may imply that the reduction of carbon emissions is not a major priority by the major hospitality chains in Zimbabwe.

3.3. Social Sustainability

Social sustainability indicators that were examined include donations to charity, supporting local communities, promoting local arts and culture, training and development of employees and stakeholder engagement. The section discusses website data about the sustainability activities of the five hospitality groups (Table 5).

Table 5: **Social sustainability indicators**

Social Sustainability Indicators	Hospitality chains				
	ASL	RTG	CH	MH	AAT
Promote local arts and culture	✓	✓	✓	✓	✓
Promotion of local dishes	✓	✓	✓	✓	✓
Stakeholder engagement	✓			✓	✓
Donations to charity	✓	✓			✓
Initiatives to support local communities		✓			✓
Training and development of employees	✓				✓
Employee wellness	✓				✓

Source: Authors

All five hospitality chains indicated that they promote local arts and culture in one way or the other. The most common activity is the promotion of local cultural attractions, which include art galleries and cultural monuments. Cresta hospitality highlighted that it promotes traditional music groups that play in their bars and restaurants entertaining guests. Cresta Churchill, run by Cresta hotels, also indicated that it promotes and encourages its guests to visit various local cultural attractions in the city of Bulawayo, where it is located. Meikles Hospitality Group mentioned that it has a display of stone sculptures, a gift shop selling various locally produced artefacts, and an art gallery at Victoria Falls hotel. In addition, it was reported for the Victoria Falls Hotel that nightly entertainment is provided to guests by various local community groups.

African Sun Limited disclosed that it has curio shops in a number of its hotels selling traditional artefacts as souvenirs to visiting guests. In addition, the hotel group promotes

visits to art and craft attractions, museums and other cultural attractions at hotels such as Hwange Safari Lodge, Great Zimbabwe Hotel, Holiday Inn Bulawayo and Holiday Inn Mutare. Rainbow Tourism Group noted that, in addition to promoting local cultural attractions, it engages traditional dancers and musicians to play for guests in its restaurants. The hospitality chains appreciate the role played by local culture in providing an 'authentic' experience for their guests, hence the reason why the activity is practised and reported extensively by all the organizations.

All the hotel groups disclosed that they promote local cuisine. On Cresta lodge's website, they report that 'we ensure the ingredients and traditions of Zimbabwean cuisine feature in all dishes'. Meikles Hospitality noted that they promote local cuisine in their Jungle Junction Restaurant. Rainbow Tourism Group also alluded to serving local dishes in their restaurants, with the most notable one being the African themed restaurant at Rainbow Towers Hotel and Conference Centre. At one of their hotels (Caribbea Bay Hotel), African Sun Limited stated that 'the restaurant serves three meals a day; and offers an extensive and varied à la carte menu including the famed Kariba Bream; an absolute must have'. Africa Albida Tourism, through their farm-to-table concept, stated that they 'buy local' and incorporate local dishes in their menu. Local cuisines are a unique selling point in the hospitality sector as they improve the local experience for guests, which justifies why all the hospitality groups claim to serve local dishes in their restaurants.

Three hospitality chains reported they engage stakeholders in different ways. Africa Albida Tourism disclosed that it supports the Victoria Falls Anti-Poaching Unit in partnership with other stakeholders to reduce poaching incidents in the area. The Victoria Falls Anti-Poaching Unit works closely with the Zimbabwe Republic Police and the Zimbabwe Parks and Wildlife Management Authority in its operations. As part of stakeholder engagement, Meikles Hospitality, through the Victoria Falls Hotel, noted that they partnered with the Victoria Falls Green Fund/Environment Africa, Victoria Falls Anti-Poaching Unit, the Victoria Falls Wildlife Trust and the Victoria Falls Municipality to erect a fence at the dumpsite to prevent animals from consuming harmful waste dumped at the site. African Sun Limited stated on their mission statement that 'We exist to create value for all our stakeholders. We do so by Building long-term partnerships through win-win relationships with our stakeholders'. Furthermore, Africa Sun Limited disclosed that they joined hands with other stakeholders in raising funds for anti-poaching activities in Victoria Falls by participating and supporting the Victoria Falls Anti-Poaching Unit Golf Day. The results show that there is a lot of stakeholder engagement in anti-poaching activities by operators in Victoria Falls.

As discussed earlier three hospitality chains donate to charity. In their 2018 annual report African Sun Limited reported that they made various donations to charity through the Harare Charity Casino. The hospitality group donated to Cyclone Idai Victims, Harare Children's Homes, the Zimbabwe Albino Association and various educational programmes. They reported that 'For the year 2018, the Group supported worthy causes for an amount in excess of US$200,000 (Two Hundred Thousand United States Dollars)'. Africa Albida Tourism made various donations to local schools and children's homes in Victoria Falls through the Pack for a Purpose initiative which encourages guests to carry with them items for donations to the local communities. Rainbow Tourism Group reported in their 2018 annual report that they made donations of linen to various

children's homes, hospitals, schools as well as foodstuffs and blankets to Cyclone Idai victims. Donations to the vulnerable members of the community are popular in the hospitality sector and this is usually done in the form of linen which is no longer used by the establishments.

Rainbow Tourism Group and Africa Albida Tourism were the only chains to report initiatives to support local communities. Rainbow Tourism Group claimed that through their nutritional Gardens project, they had trained more than 1500 community members on how to grow organic vegetables and nutritional herbs. The programme is credited for improving the lives of community members as they can sell the vegetables and retain some for their own consumption. Africa Albida Tourism Group highlighted support for local communities through the Victoria Falls recycling project. The project is run as a community-based project which provides opportunities for locals to earn income through delivering, sorting, packing and loading of waste material.

Two hospitality chains, African Sun Limited and Africa Albida Tourism group, reported various training and development programmes they had initiated in order to capacitate their employees. African Sun Limited reported in their annual report for 2018 that they had recruited 23 graduate development trainees to be trained in various aspects of management, and there are also internal training programmes targeted to employees in all departments. Moreover, external training was provided to 11 group executive chefs at a renowned training institution in Johannesburg, South Africa. Africa Albida Tourism further indicated that they provided training to their employees in the kitchen under the guidance of their executive chef. However, both groups did not mention details of the amount of training done as well as the training hours per employee. The other three hospitality groups did not disclose any formal training activities offered to their employees.

Employee wellness was reported by Cresta Hotels and Africa Albida Tourism group. Cresta Hotels reported to have hosted the General Managers' Conference for 2018 in Thailand for all the general managers from the entire hotel chain. The conference was meant to expose General Managers to some of the best standards in the hospitality industry. The best performing general managers were also recognized and presented with awards at the conference. Africa Albida Tourism highlighted that it sponsors its employees to participate in the prestigious annual Victoria Falls Half Marathon to raise awareness of environmental conservation. Excelling employees in the marathon were recognized and given prizes for their athletic performance. The group also awarded their loyal employees long service awards.

The evidence indicates that social sustainability activities are popular among the major hospitality groups of Zimbabwe. The support of local arts and culture, as well as promotion of local dishes, were the most widespread practices in the hospitality chains under consideration. The Africa Albida Tourism website revealed that the hospitality group practices all the indicators used concerning social sustainability. African Sun Limited and Rainbow Tourism Group websites affirmed the importance given to practising social sustainability by the major hospitality chains.

3.4. Economic Sustainability

Economic sustainability was the final issue that was scrutinized in the analysis of the websites of Zimbabwe's leading hospitality enterprises (Table 6). Indicators adopted in this study to evaluate economic sustainability disclosures were extracted from GRI standards. These include "direct economic value generated and distributed, defined benefit plan obligations and other retirement plans and financial assistance received from government" (GRI 2018,5).

Table 6: **Economic sustainability disclosures**

Economic sustainability Indicators	Hospitality chains				
	ASL	RTG	CH	MH	AAT
Direct economic value generated and distributed	✓	✓			
Defined benefit plan obligations and other retirement plans					
Financial assistance received from government					
Proportion of senior management hired from the local community					
Proportion of spending on local suppliers					
Reporting on tax issues	✓	✓			

Source: Authors

A critical finding from this study is that economic sustainability is the least disclosed dimension of sustainability as indexed by the websites of the five major hospitality chains in Zimbabwe. Only African Sun Limited (ASL) and Rainbow Tourism Group (RTG) provided any information on economic sustainability in their financial statements posted on their websites. The other three hospitality chains did not disclose any information concerning economic sustainability. African Sun Limited and Rainbow Tourism Group, as public listed companies, are required by law to make public their financial statements. The financial statements by these two hospitality groups disclosed direct economic value generated and distributed (revenues, operating costs, employee wages, dividends paid etc.) and their tax contribution only. It is, however, important to note the disclosure of these aspects did not follow any global sustainability reporting standards. Instead, they were contained in financial statements that were published in order to comply with government statutory requirements.

DISCUSSION AND CONCLUSIONS

The analysis of website disclosures of sustainable practices adopted by Zimbabwe's five major hospitality chains revealed that sustainability practices are not widely publicised. This finding parallels the study published by Dube (2021) on hospitality chains in Zimbabwe and Botswana which reported that the localisation of SDGs has been slow and symbolic. In this respect, the SDGs are perhaps still relatively new policy element for the legitimacy management tactics of hospitality businesses in the southern African context. This in line with Crossley, Elmagrhi and Ntim's (2021) argument that companies are more likely to employ symbolic measures in the short-term and later

engage more substantive management strategies. Obviously, this depends on available financial resources (Jose and Lee 2007), which are limited in Zimbabwe, in general, and the COVID pandemic has created further challenges for resourcing the structural level implementation of sustainability measures.

However, it is evident that the hospitality chains acknowledge the need to report sustainability issues on their websites even though much needs to be done in this regard. For example, at the time website visits were made no mention was made by any of the hospitality chains to the SDGs even though the sustainability practices reported could potentially contribute to the achievement of several SDGs. The findings further reveal that few hospitality chains report comprehensively on sustainability issues on their websites. The listed hospitality chains (African Sun Limited and Rainbow Tourism Group) were found to have a section reporting about sustainability issues in annual reports attached on their websites. The absence of sustainability reports seems to suggest that either there is no effort being done to report on how these hospitality chains contribute to the sustainability agenda, or there is marginal action being pursued concerning sustainable practices. Furthermore, the limited disclosures of sustainability issues on corporate websites make it difficult to evaluate how hospitality organisations in Zimbabwe actually contribute to SDGs achievement and give the impression that symbolic legitimation rather than actions drive sustainability. Works by Jose and Lee (2007) and by Hsieh (2012) demonstrate that businesses are now expected to make public their activities in the communities and in conserving the environment, making website disclosures of sustainability integral in running a business. This study's results accord with Hsieh (2012), who highlighted that website disclosure by the bigger players in the hospitality industry are still limited.

The study also shows that social sustainability practices were disclosed in greater detail than other practices. The common social sustainability practices disclosed by the hospitality chains include supporting local arts and culture, promoting local dishes, stakeholder engagement, donations to charity, and initiatives to assist local communities. Melissen et al. (2016) argued that large hospitality brands are more concerned with philanthropic work that helps to increase brand awareness. From work conducted in Ghana, Mensah (2014) also concluded that hotels acknowledge the need to support the communities where they are located through various CSR practices. In addition, the available sustainable reporting in annual reports does not follow guidelines from international organisations such as the Global Reporting Initiative (GRI).

The data showed that there was a fair amount of reporting of environmental practices as compared to information about economic sustainability initiatives. The environmental practices that are reported on corporate websites include environmental building designs, biodiversity protection, waste management initiatives, green purchasing, energy conservation and water consumption. The Zimbabwean findings indicate that environmental reporting on websites of the major hospitality chains is limited with few companies reporting comprehensively on that aspect. This is in agreement with Jose and Lee (2007), who noted that environmental practices disclosed on websites by large organisations on the Fortune's Global 200 companies are not as prevalent as they should be. In research specifically focused on leading global hotel companies, Hsieh (2012) confirmed that hotels disclose only limited environmental information on their websites.

Jose and Lee (2007) observed that historically corporations used annual reports to disseminate sustainability information; recently, however, an increasing segment of companies are publishing separate sustainability reports. The situation is different in Zimbabwe as the country's major hospitality chains still report sustainability information in their annual reports at the time that their websites and annual reports were analysed. In general, disclosure of sustainability information in the hospitality sector in Zimbabwe on websites or publications of sustainability reports is patchy. This can be attributed to the fact that in Zimbabwe, other than S.I 134 of 2019 for listed companies, there is no statutory requirement for hospitality companies to disclose their sustainability activities. Indeed, sustainability disclosure in the hospitality sector is mostly voluntary, and global reporting guidelines not widely available in Zimbabwe. Indeed, as Hsieh (2012) pinpoints in cases where sustainability reporting is not a legal requirement, hospitality organisations might not be motivated to disclose their activities. The Zimbabwe situation parallels this result. Therefore, in order to encourage the hospitality sector to seriously and genuinely invest in sustainable development, stronger regulations and sustainability governance are needed in the future (Idahosa and Ebhuoma 2020).

This study is limited in that website content is not static, therefore, it is argued that longitudinal investigations should be pursued with the same hospitality chains in order to ascertain changes made in sustainability disclosures. The need to further investigate whether there is a change in approach to sustainability reporting by the hospitality chains is underscored by the introduction of statutory instrument 134 of 2019 section 399 compelling companies listed on the ZSE to publish sustainability reports. Further studies using a larger sample of enterprises are merited to examine website disclosures by hospitality establishments in Zimbabwe.

REFERENCES

Adams, C.A. and Frost, G.R. (2008), "Integrating sustainability reporting into management practices", *Accounting Forum*, Vol. 32, No. 4, pp. 288–302. https://doi.org/10.1016/j.accfor.2008.05.002

Africa Albida Tourism (2020), *Awards - Africa Albida Tourism,* viewed 4 May 2020, https://africaalbidatourism.com/awards/

African Sun Limited (2017), *Annual Report 2017*, Harare, African Sun Limited, viewed 19 March 2020, https://africanfinancials.com/document/zw-asun-2017-ar-00/

African Sun Limited (2018), *Annual Report 2018*, Harare, African Sun Limited, viewed 3 March 2020, https://www.africansunhotels.com/news/2019/06/14/african-sun-limited-annual-report-2018

Amran, A. (2012), "Exploring online sustainability disclosure among Malaysian company", *Procedia - Social and Behavioral Sciences*, Vol. 65, pp. 761–767. https://doi.org/10.1016/j.sbspro.2012.11.196

Aras, G. and Crowther, D. (2009), "Corporate sustainability reporting: A study in disingenuity?", *Journal of Business Ethics*, Vol. 87, No. 1, pp. 279–288. https://doi.org/10.1007/s10551-008-9806-0

Buckley, R. (2012), "Sustainability reporting and certification in tourism", *Tourism Recreation Research*, Vol. 37, No. 1, pp. 85–90. https://doi.org/10.1080/02508281.2012.11081692

Crossley, R.M., Elmagrhi, M.H. and Ntim, C.G. (2021), "Sustainability and legitimacy theory: The case of sustainable social and environmental practices of small and medium-sized enterprises", *Business Strategy and the Environment*, Vol. 30, No. 8, pp. 3740-3762. https://doi.org/10.1002/bse.2837

de Grosbois, D. (2012), "Corporate social responsibility reporting by the global hotel industry: Commitment, initiatives and performance", *International Journal of Hospitality Management*, Vol. 31, No. 3, pp. 896-905. https://doi.org/10.1016/j.ijhm.2011.10.008

de Grosbois, D. and Fennell, D.A. (2022), "Determinants of climate change disclosure practices of global hotel companies: Application of institutional and stakeholder theories", *Tourism Management*, Vol. 88. https://doi.org/10.1016/j.tourman.2021.104404

Dillard, J. and Murray, A. (2013), "Deciphering the domain of corporate social responsibility", in Haynes, K., Murray, A. and Dillard, J. (Eds.), *Corporate social responsibility: A research handbook*, Routledge, Abigdon, Oxon, UK, pp. 10-27.

Dowling, J. and Pfeffer, J. (1975), "Organizational legitimacy: Societal values and organisational behaviour", *The Pacific Sociological Review*, Vol. 18, No. 1, pp.122–136. https://doi.org/10.2307/1388226

Dube, K. (2021), "Sustainable Development Goals localisation in the hospitality sector in Botswana and Zimbabwe", *Sustainability*, Vol. 13, No. 15. https://doi.org/10.3390/su13158457

Dutta, P. and Bose, S. (2008), "Corporate environmental reporting on the internet: An exploratory study", *International Review of Business Research Papers,* Vol. 4, No. 3, pp. 138–150. https://papers.ssrn.com/sol3/papers.cfm?abstract_id=1965079

Ezzaouia, I. and Bulchand-Gidumal, J. (2021), "Do gender, age and frequency of internet access matter on the perceived importance of hotel website features?", *Tourism and Hospitality Management*, Vol. 27, No. 1, pp. 167-187. https://doi.org/10.20867/thm.27.1.9

Fennell, D.A. and de Grosbois, D. (2021), "Communicating sustainability and ecotourism principles by ecolodges: A global analysis", *Tourism Recreation Research.* https://doi.org/10.1080/02508281.2021.1920225

Font, X., Elgammal, I. and Lamond, I. (2017), "Greenhushing: The deliberate under communicating of sustainability practices by tourism businesses", *Journal of Sustainable Tourism*, Vol. 25, No. 7, pp. 1007–1023. https://doi.org/10.1080/09669582.2016.1158829

Ghanem, M. and Elgammal, I. (2017), "Communicating sustainability through a destination's website: A checklist to inform, motivate, and engage stakeholders", *Journal of Travel & Tourism Marketing*, Vol. 34, No. 6, pp. 793–805. https://doi.org/10.1080/10548408.2016.1233928

Gill, D.L., Dickinson, S.J. and Scharl, A. (2008), "Communicating sustainability: A web content analysis of North American, Asian and European firms", *Journal of Communication Management*, Vol. 12, No. 3, pp. 243–262. https://doi.org/10.1108/13632540810899425

Global Reporting Initiative (GRI) (2018), *GRI 201: Economic Performance 2016*, viewed 20 November 2020, https://www.globalreporting.org/standards/media/1039/gri-201-economic-performance-2016.pdf

Halmi, L. (2020), "Harmonization of Sustainability Reporting System in the Hotel Industry, *Tourism and Hospitality Management*, Vol. 26, No. 2, pp. 463-467. https://hrcak.srce.hr/file/360984

Herremans, I., Pyasi, N. and Lu, J. (2011), "The journey toward sustainability reporting: How accountable are the tourism industries", *Tourism Recreation Research*, Vol. 36, No. 3, pp. 247–257. https://doi.org/10.1080/02508281.2011.11081670

Hsieh, Y.J. (2012), "Hotel companies' environmental policies and practices: A content analysis of their web pages", *International Journal of Contemporary Hospitality Management*, Vol. 24, No. 1, pp. 97–121. https://doi.org/10.1108/095961112

Idahosa, L.O. and Ebhuoma, E.E. (2020), "Limitations to sustainable resource management in the Global South: evidence from the accommodation industry", *Tourism and Hospitality Management*, Vol. 26, No. 2, pp. 337-358. https://doi.org/10.20867/thm.26.2.4

Isenmann, R., Bey, C. and Welter, M. (2007), "Online reporting for sustainability issues", *Business Strategy and the Environment*, Vol. 16, No. 7, pp. 487–501. https://doi.org/10.1002/bse.597

Ioannou, I. and Serafeim, G. (2017), "The consequences of mandatory corporate sustainability reporting", *Harvard Business School research working paper*, No. 11-100. https://papers.ssrn.com/sol3/papers.cfm?abstract_id=1799589

Jose, A. and Lee, S.M. (2007), "Environmental reporting of global corporations: A content analysis based on Website disclosures", *Journal of Business Ethics*, Vol. 72, pp. 307–321. https://doi.org/10.1007/s10551-006-9172-8

Joseph, C. (2010), "Content Analysis of Sustainability Reporting on Malaysian Local Authority Websites", *The Journal of Administrative Science*, Vol. 7, No. 1, pp. 101–125.

Joseph, C,. Lin, V.C.S., Nichol, E.O. and Jussem, P.M. (2014), "Sustainability disclosure on Malaysian hotel websites", in *Corporate Social Responsibility Disclosure and Sustainability Reporting-2*, Universiti Utara, Malaysia, pp. 513-527.

Khatter, A. Mcgrath, M., Pyke, J., White, L. and Lockstone-Binney, L. (2019), "Analysis of hotels' environmentally sustainable policies and practices: Sustainability and corporate social responsibility in hospitality and tourism", *International Journal of Contemporary Hospitality Management*, Vol. 31, No. 6, pp. 2394–2410. https://doi.org/10.1108/ijchm-08-2018-0670

Kimaro, M.-E.and Saarinen, J. (2020), "Tourism and poverty alleviation in the Global South: Emerging corporate social responsibility in the Namibian nature-based tourism industry", in Stone, M.T., Lenao, M. and Moswete, N. (Eds), N*atural Resources, Tourism and Community Livelihoods in Southern Africa*, Routledge, London, pp. 123-142.

Legrand, W., Huegel, E.B. and Sloan, P. (2013), "Learning from Best Practices: Sustainability Reporting in International Hotel Chains", *Advances in Hospitality and Leisure*, Vol. 9, pp. 119–134. https://doi.org/10.1108/s1745-3542(2013)0000009010

Martínez, P., Pérez, A. and Rodríguez del Bosque, I. (2014), "Exploring the Role of CSR in the Organizational Identity of Hospitality Companies: A Case from the Spanish Tourism Industry", *Journal of Business Ethics*, Vol. 124, pp. 47–66. https://doi.org/10.1007/s10551-013-1857-1

Medrado, L. and Jackson, L.A. (2016), "Corporate nonfinancial disclosures: An illuminating look at the corporate social responsibility and sustainability reporting practices of hospitality and tourism firms", *Tourism and Hospitality Research*, Vol 16, No. 2, pp. 116–132. https://doi.org/10.1177/1467358415600210

Melissen, F., Cavagnaro, E., Damen, M. and Düweke, A. (2016), "Is the hotel industry prepared to face the challenge of sustainable development ?", *Journal of Vacation Marketing*, Vol. 22, No. 3, pp. 227–238. https://doi.org/10.1177/1356766715618997

Mensah, I. (2014), "Different Shades of Green: Environmental Management in Hotels in Accra", *International Journal of Tourism Research*, Vol. 16, No. 5, pp. 450–461. https://doi.org/10.1002/jtr.1939

Milne, M.J. and Gray, R. (2013), "W (h)ithere ecology? The triple bottom line, the global reporting initiative, and corporate sustainability reporting", *Journal of Business Ethics*, Vol. 118, No.1, pp. 13–29. https://doi.org/10.1007/s10551-012-1543-8

Nyahunzvi, D.K. (2013), "CSR reporting among Zimbabwe's hotel groups: a content analysis", *International Journal of Contemporary Hospitality Management*, Vol. 25, No. 4, pp. 595–613. https://doi.org/10.1108/09596111311322943

Okumus, F., Kuyucak Sengur, F., Koseoglu, M.A. and Sengur, Y. (2020), "What do companies report for their corporate social responsibility practices on their corporate websites? Evidence from a global airline company", *Journal of Hospitality and Tourism Technology*, Vol. 11, No. 3, pp. 385-405. https://doi.org/10.1108/JHTT-01-2019-0007

Perrigot, R., Oxibar, B. and Déjean, F. (2015), "Corporate social disclosure in the franchising sector: Insights from French franchisors' websites", *Journal of Small Business Management*, Vol. 53, No. 2, pp. 321–339. https://doi.org/10.1111/jsbm.12074

Rabadán-Martín, I., Aguado-Correa, F. and Padilla-Garrido, N. (2020), "Online Reputation of 4- and 5-star hotels", *Tourism and Hospitality Management*, Vol. 26, No. 1, pp. 157-172. https://doi.org/10.20867/thm.26.1.9

Saarinen, J. (2021), "Is Being Responsible Sustainable in Tourism? Connections and Critical Differences", *Sustainability*, Vol. 13. https://doi.org/10.3390/su13126599

Schröder, P. (2021), "Corporate social responsibility (CSR) website disclosures: empirical evidence from the German banking industry", *International Journal of Bank Marketing*, Vol. 39, No. 5, pp. 768-788. https://doi.org/10.1108/IJBM-06-2020-0321

Siew, R.Y.J. (2015), "A review of Corporate Sustainability Reporting tools (SRTs)", *Journal of Environmental Management*, Vol. 164, pp. 180–195. https://doi.org/10.1016/j.jenvman.2015.09.010

Suchman, M.C. (1995), "Managing legitimacy: Strategic and institutional approaches", *Academy of Management Review*, Vol. 20, No. 3, pp. 57l–610. https://doi.org/10.5465/amr.1995.9508080331

United Nations (1992), *UN Conference on Environment and Development*, *Agenda 21*, Geneva, Switzerland: United Nations, viewed 18 November 2021, https://sustainabledevelopment.un.org/content/documents/Agenda21.pdf

Uyar, A., Karaman, A.S. and Kilic, M. (2021), "Institutional drivers of sustainability reporting in the global tourism industry", *Tourism Economics*, Vol. 27, No. 1, pp. 105–128. https://doi: 10.1177/1354816619886250

Ngoni Courage Shereni, PhD (Corresponding Author)
Lupane State University,
Department of Accounting and Finance,
Corner 10th Avenue and 5 Street, Bulawayo,
Zimbabwe.
University of Johannesburg,
School of Tourism & Hospitality, Johannesburg,
South Africa.
Phone number: +263773023509
Email: ncshereni@gmail.com

Jarkko Saarinen, PhD, Professor
University of Oulu,
Geography Research Unit/Room KE368-3,
PO Box 3000FI-90014, FINLAND.
School of Tourism and Hospitality, University of Johannesburg, South Africa.
Department of Civil and Industrial Engineering, Sustainable Destination Development,
Uppsala University, Sweden.
Phone number: +358404840777
Email: Jarkko.saarinen@oulu.fi

Christian. M. Rogerson, PhD, Professor
University of Johannesburg,
School of Tourism & Hospitality,
Bunting Road, Auckland Park, 2006, Johannesburg, South Africa
Phone: +27115591167
Email: chrismr@uj.ac.za