

# Investigating the Disclosure of Corporate Social Responsibility in International Hotel Chains

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## Abstract

This paper examines how international hotels communicate Corporate Social Responsibility (CSR) on their websites. In particular, this study employs a corpus-based discourse approach to investigate the content and language included in the CSR reports of two international hotel chains, Marriott and Hilton. The aim is to understand the type of information reported as well as the discursive strategies employed to promote CSR performance with regards to economic, social, and environmental issues.

The findings reveal several common themes in Marriott and Hilton's CSR reports, highlighting their commitment to sustainability, ethical behavior, and community involvement. The importance of diversity and inclusion, organizational supervision, and responsibility is emphasized in the reports. Both hotel chains prioritize supporting local communities and upholding social responsibility through charitable efforts and leadership development programs. Environmental sustainability is a key focus, with efforts to adopt sustainable practices in an attempt to achieve long-term environmental goals. Further research will include a wider range of international hotel chains and incorporate social media analysis to provide a more comprehensive understanding of CSR practices in the hospitality and tourism industry.

**Keywords:** CSR communication, Hospitality industry, Content analysis, Discourse analysis, Corpus Linguistics

## 1. Introduction

Since the publication of the Brundtland report in 1987 on behalf of the World Commission on Environment and Development, there has been increasing political and social pressure on businesses to incorporate sustainability into their core strategies, urging them to include more environmentally sustainable actions in their Corporate Social Responsibility (CSR) initiatives and find ways of communicating their actions effectively to their consumers (Du, Bhattacharya, & Sen, 2010). Thus, the majority of economic sectors have started to disclose performance voluntarily via CSR or sustainability reports (Medraro & Jackson, 2016) in an attempt to “nurture commitment among stakeholders, gain support of customers and employees, enhance investors' confidence in corporate management, and build public consent for the organization and for its businesses” (Malavasi, 2017, p. 131). In other words, CSR is closely linked to the idea that acting as a responsible organization leads to profitability and good business (Burke & Logsdon, 1996). Moreover, with the world's commitment to the implementation of the 2030 Agenda for Sustainable Development with 17 Sustainable Development Goals (UN, 2015), the topic of CSR has become crucial, emphasizing the need to address sustainability on the economic, environmental and social levels (Pelikánová, Němečková, & MacGregor, 2021).

Among the industries that are characterized by having significant environmental, socio-economic, and cultural impacts, we find the tourism industry. The concept of CSR has become a fundamental part of international tourism corporations' strategies, which include environmental protection, fair working conditions for employees, and contributing to the welfare of local communities (Lund-Durlacher, 2015).

In light of this, examining the content and the language used in the CSR and sustainability reporting practices of hospitality and tourism firms is extremely important in helping stakeholders understand to what extent the firms are implementing economically, socially and environmentally responsible actions. Specifically, a corpus-based discourse analysis was conducted to explore the websites of the 2 largest international hotel chains (Marriott & Hilton, Note 1) to investigate the content included and the language employed to promote CSR performance. The overall purpose of this paper is to further investigate to what extent a specific sector of the tourism industry is

continuing to advocate for responsible tourism moving towards economic growth, inclusive development and environmental sustainability.

## 2. Literature Review

### 2.1 CSR Reporting

Research addressing the topic of CSR activities and reporting by corporations is widely available in academic and professional literature today. Indeed, over the last 20 years, organizations and scholars have worked to improve our knowledge of the obligations that businesses have to the communities in which they operate as well as underline the significance of upholding sustainable practices. The increasing societal trend of stakeholders holding businesses accountable for their actions in the contexts in which they operate has contributed to the growing and ongoing interest that companies have shown in corporate social responsibility (Jackson & Hua, 2009; Jackson & Parsa, 2009; Jackson & Singh, 2015). As a result, a number of businesses have implemented corporate policies and procedures to guarantee a pivotal role of CSR in their business strategy as well as a means of disclosing information to stakeholders about their CSR efforts.

Voluntary disclosure of CSR information has increased exponentially since the 1990s, primarily motivated by public demand to include environmental and economic performances in stakeholder-driven CSR reports (Ballou, Heitger, & Landes, 2006; Garz & Volk, 2007; Goel, 2010; Romero, Lin, Jeffers, & De Gaetano, 2014; Slater & Gilbert, 2004). Freeman (1984, p. 25) defines a stakeholder as “any group or individual who can affect or is affected by the achievement of the firm’s objectives”. According to Freeman (1984), the idea of stakeholder management is useful for understanding and supervising internal and external changes. Stakeholders are interested in understanding the actual effects that companies have on sustainable development, whether they are beneficial or detrimental (Neu, Warsame, & Pedwell, 1998). In this particular scenario, a successful CSR communication strategy has become “a vital issue in building and sustaining the legitimacy and reputation of a company in the eyes of stakeholders” (Galati, Sakka, Crescimanno, Tulone, & Fiore, 2019, p. 857). In the current times, companies face a significant challenge regarding the communication of CSR initiatives (Mazza, Zavarrone, Olivieri, & Corsaro, 2022). Consumers are interested in companies’ positive actions but may become skeptical if CSR initiatives are heavily marketed (Du et al., 2010). In other words, businesses now understand the importance of not just participating in CSR projects, but also of sharing these projects with their intended audience.

The most recent updates align with the EU regulation (Directive 2014/95/EU) implemented in January 2017, requiring large corporations to inform stakeholders on their social and environmental initiatives. The aim is to encourage companies to employ a responsible business approach and at the same time help all stakeholders (e.g., consumers, shareholders, suppliers, local communities, etc.) evaluate the trustworthiness of the companies’ business strategy. From 2018 onwards, large European companies must include non-financial information in their annual reports, the information must include actions implemented to protect the environment, help local communities, respect human rights, enhance employees’ wellbeing, and promote diversity at all levels of organization, although businesses were given freedom on how to present the information (Goloshchapova, Poon, Pritchard, & Reed, 2019). In June 2017, the European Commission published guidelines that companies can take into consideration when disclosing environmental and social information; indeed, the companies can choose whether to adopt international, European, or national guidelines, thus resulting in difficulties in understanding what to report, how to report it, and how to measure CSR performance. For this reason, many firms have decided to adopt the Global Reporting Initiative (GRI), which is the most commonly used worldwide framework of sustainability reporting (Fernandez-Feijoo, Romero, & Ruiz Blanco, 2015; Sethi, Martell, & Demir, 2017). Specifically, the GRI provides standardized guidelines that can help firms report and disclose CSR performance (Kuzey & Uyar, 2017), thus making sustainability reporting comparable among companies and throughout time (Global Reporting Initiative, 2013).

As the reporting of CSR and sustainability advances, there is also progress in the format, content, and measurement of this type of reporting, with a focus on industry-specific information (Smith, 2010). Nevertheless, sustainability reporting typically comprises three key elements regarding CSR: current efforts to enhance performance; present challenges and their solutions; and continuous and upcoming undertakings/initiatives by the company (Waller & Lanis, 2009). Essentially, CSR reports provide a quantitative evaluation of the company’s present social, economic, and environmental performance and future objectives to enhance firm worth (MacLean & Rebernak, 2007). Examples of social indicators consist of employee health and safety initiatives; equal opportunity and nondiscrimination policies; and participation in volunteering efforts. Economic indicators include reporting investments in human capital, salary and benefits packages, and local community economic development projects, while the focus of environmental performance is on how energy, water, and waste are used and conserved in

accordance with policies (Goel, 2010).

### *2.2 CSR Reporting in the Hospitality and Tourism Industry*

Similar to many other industries today, an increasing number of hotel and tourism industry (H&T) companies are participating in CSR reporting (Uyar, Karaman, & Kilic, 2019). These types of adoptions are usually motivated by hospitality companies aiming to improve their company's reputation, gain competitive advantages, retain employees, attract new customers, follow government rules, lower risks, and decrease expenses (Bader, 2005; Graci & Dodds, 2008; Jackson, 2010).

To date, while CSR efforts of H&T firms have been investigated (Bader, 2005; Chan & Hawkins, 2010; Graci & Dodds, 2008; Jackson, 2010; Kang, Stein, Heo, & Lee, 2012; Latif, Pérez, & Sahibzada, 2020; Moneva, Bonilla-Priego, & Ortas, 2019; Wang, Liu, Sui, & Liu, 2020), issues related to voluntarily nonfinancial disclosures in the hospitality sector have received less attention. Some of this research includes a study by Holcomb, Upchurch and Okumus (2007), who examined to what degree leading hotel companies reveal CSR details on their websites, annual reports, and CSR practices. Furthermore, based on the examination of the websites and online reports of the top 150 hotels, de Grosbois (2012) found that most hotel companies claimed to prioritize CSR objectives, but only a small number disclosed specific actions taken and results achieved in relation to these objectives. Additionally, de Grosbois (2015) investigated CSR reporting in the cruise tourism sector by analyzing corporate websites and sustainability reports, while Jones, Hillier, and Comfort (2016) examined the websites of the world's leading hotel chains. In addition, other scholars have investigated the scope and characteristics of CSR reporting in the Hospitality and Tourism industry, with a specific emphasis on individual countries such as Austria (Ettinger, Grabner-Kräuter, & Terlutter, 2018) and Zimbabwe (Nyahunzvi, 2013).

Another area of study has focused on examining the correlation between CSR performance and CSR reporting. For instance, Wang, Hsieh, and Sarkis (2018) and Bacha and Ajina (2019) examined how corporate reports' readability relates to CSR performance; both of these studies found a strong positive link between CSR performance and the clarity of corporate reports, suggesting that companies that perform well in CSR are more inclined to offer clear and easily understood disclosures. Similarly, Clarkson, Li, Richardson, and Vasvari (2008) and Clarkson, Overell, and Chapple (2011) investigated the correlation between companies' environmental disclosures and their real environmental achievements, revealing that these firms strategically disclose vague, less concrete information to give the impression of being dedicated organizations, without actually disclosing their true performance.

Despite diversified research on the subject of CSR and sustainability reporting practices within the industry, there is still a paucity of studies on CSR communication in the hospitality and tourism industry (Pérez Ruiz & García-de los Salmenes, 2023), specifically on the topic of language analysis. In fact, while various studies have been conducted to investigate CSR communication employing a discourse-analytic approach in several fields, for instance, research on discourse strategies investigating specific case studies (Catenaccio, 2011; Fuoli, 2012; Malavasi, 2011) as well as issues of building trust among stakeholders (Fuoli & Paradis, 2014; Malavasi, 2012), fewer studies have been carried out on how hotel chains communicate CSR on their websites.

Among these, Öberseder, Schlegelmilch, and Murphy (2013) analyzed how hotels communicate their environmental management to stakeholders, underlining the need for hotels to measure their CSR actions before effectively communicating them, while Guix, Bonilla-Priego and Font (2018, p. 1063) analyzed the sustainability reports of 50 hotels, revealing that "the stakeholder identification approach does not inform the organization's transparency, whereas the dialogue mechanisms used to empower stakeholders, as their participatory role in decision-making and the reporting process, shape the disclosure of materiality and responsiveness". More generally, Chun and Giebelhausen (2012) underline how crucial it is for companies to promote and effectively communicate an environmentally friendly image in order to avoid accusations of greenwashing. However, although there has been a growing interest in online CSR communication within the hotel industry, it remains an area that is not extensively studied (Coles, Fenclova, & Dinan, 2013; Ettinger et al., 2018; Line & Runyan, 2012).

Based on these premises, the purpose of this research is to investigate the CSR and sustainability reporting practices of hospitality and tourism firms. This is accomplished through content and discourse analysis of CSR reports of two major international hotel chains, specifically Marriott International and Hilton, in an attempt to contribute to the understanding of the dimensions of CSR reported by such firms.

### **3. Materials and Methods**

This study draws its empirical information from 2 small electronic corpora which collect the 2023 CSR reports of Marriott International and Hilton, which are the two top leading hotel companies worldwide by number of

guestrooms. These companies were chosen among the top Leading hotel lodging companies established by Statista Research Department (Mar 28, 2024, Note 2), an international platform for data and business intelligence offering a vast array of statistics, reports, and insights on more than 80,000 topics from 22,500 sources across 170 industries.

Only the annual CSR reports issued as PDF documents were taken into consideration due to the fact that they are usually longer and are less subject to change than webpages (Note 3). All the reports are stand-alone CSR documents of which only the verbal text of the reports was included in the collections of materials analyzed, whereas tables, charts, images and other visual, multimodal aids were removed.

The two corpora were kept separate in order to highlight differences and similarities among the selected hotel chains. Specifically, the Marriott corpus is made up of 19,320 tokens while the Hilton accounts for 19,833.

The first step of the analysis included the investigation of the main topics disclosed in the reports. Since it has been argued that there is no fixed regulation on what and how to inform the public on CSR practices, it is important to understand the content that these hotels have decided to present on their websites. The corpus was processed with the semantic annotation tool of Wmatrix4 (<http://ucrel.lancs.ac.uk/wmatrix>), which automatically assigns lexical items in a corpus to pre-established semantic domains. This tool combines linguistic analysis techniques with natural language processing. The web Wmatrix4 interface provides access to Constituent Likelihood Automatic Word-tagging System (CLAWS), USAS corpus annotation tools (UCREL Semantic Analysis System), and to standard linguistic analysis methodology, such as lists of key-words, lists of semantic domains or collocations, and concordance lines (Rayson, 2008).

As for the second phase of the study, the two corpora were examined using a selection of words that are both functional to the enactment of corporate identity and quantitatively representative of the corpora under investigation. In an effort to create a commendable and durable identity, a sample of recurrent themes were found and examined in their concordance with the aid of corpus linguistics tools and the software package Wmatrix (Sinclair, 2003).

#### 4. Results and Discussion

The identification of the main categories included in each corpus was made by LL value, calculated by its relation to the BNC Sampler Written through the software Wmatrix. Table 1 presents the first 15 semantic domains for each analyzed corpus, in descending order by log likelihood values.

Table 1. Top 15 Semantic domains of the Marriott and Hilton corpora

	<i>MARRIOTT Corpus</i>	<i>HILTON Corpus</i>
1.	<b>Z5</b> GRAMMATICAL BIN	<b>Z5</b> GRAMMATICAL BIN
2.	<b>Z3</b> OTHER PROPER NAMES	<b>Z8</b> PRONOUNS ETC
3.	<b>Z8</b> PRONOUNS ETC	<b>S5+</b> GROUPS AND AFFILIATION
4.	<b>S8+</b> HELPING/HINDERING	<b>A1.1.1</b> GENERAL ACTIONS, MAKING ETC.
5.	<b>A1.1.1</b> GENERAL ACTIONS, MAKING ETC.	<b>S7.1+</b> POWER, ORGANIZING
6.	<b>I2.1</b> BUSINESS: GENERALLY	<b>X7+</b> WANTING; PLANNING; CHOOSING
7.	<b>S7.1+</b> POWER, ORGANIZING	<b>Z3</b> OTHER PROPER NAMES
8.	<b>S5+</b> GROUPS AND AFFILIATION	<b>S8+</b> HELPING/HINDERING
9.	<b>X7+</b> WANTING; PLANNING; CHOOSING	<b>A9+ / A9-</b> GETTING AND GIVING
10.	<b>A9+ / A9-</b> GETTING AND GIVING	<b>Q2.2</b> SPEECH ACTS
11.	<b>A3+</b> BEING	<b>A3+</b> BEING
12.	<b>I2.2</b> BUSINESS: SELLING	<b>A2.2</b> AFFECT: CAUSE/CONNECTED
13.	<b>A1.8+</b> INCLUSION/EXCLUSION	<b>I2.2</b> BUSINESS: SELLING
14.	<b>I3.1</b> WORK AND EMPLOYMENT: GENERALLY	<b>I2.1</b> BUSINESS: GENERALLY
15.	<b>P1</b> EDUCATION IN GENERAL	<b>I3.1</b> WORK AND EMPLOYMENT: GENERALLY

Exploration of similarities between the CSR reports of the two hotel chains under investigation show thirteen semantic fields appearing as common places on the linguistic repertoire map of the reports. As predictable, among the top semantic fields we find some of those belonging to the main category 'Names & Grammatical Words', which includes closed class words such as prepositions and proper nouns. In particular, the subcategories present are *Z5 Grammatical Bin*, *Z3 Other Proper Names* and *Z8 Pronouns*. For the purpose of this study, the subdomain *Z5 Grammatical Bin*, which includes prepositions, adverbs, conjunctions, will not be examined since they are not particularly significant for the overall aim of this research project.

Category *Z3 Other Proper Names* incorporates nouns that distinguish or identify the company and its mission

within a wider context. Concordance lines belonging to this category include words such as **standards**, **United Nations**, **global**. These words underline the efforts made by the companies to meet international criteria in an attempt to convince stakeholders of the trustworthiness of their actions:

1. “In addition, Marriott engaged with the **Global** Fund to End Modern Slavery (GFEMS) to create a hospitality training curriculum for survivors of human trafficking.” (*Marriott corpus*)
2. “Marriott activates compelling, impactful initiatives around the world designed to drive positive change and support global frameworks and targets, including the **United Nations** Sustainable Development Goals. To execute on Serve 360 and Marriott’s broader environmental, social, and governance (ESG) strategy, a series of complementary councils, committees, teams, and Serve 360 Regional Leaders provide structure and oversight.” (*Marriott corpus*)
3. “This report [...] has been prepared in accordance with the Global Reporting Initiative (GRI) **Standards** and integrates the recommendations of the Sustainability Accounting Standards Board (SASB) and the Taskforce on Climate-related Financial Disclosures (TCFD).” (*Hilton corpus*)
4. “In addition to the information found in this report, we externally report on our Travel with Purpose strategy, programs and progress towards our 2030 **Goals** in the Hilton Worldwide Holdings Inc.” (*Hilton corpus*)

The subdomain *Z8 Pronouns* encompasses, in particular, the first person-plural pronouns, **we** and **our**. These pronouns are widely used by corporate leaders to emphasize the ethical interests of stakeholders in order to establish a socially responsible corporate reputation and employ a more personal and inclusive tone (Bostan, Chersan, Danileț, Ifrim, & Chirilă, 2020).

5. “People First is not just one of **our** core values, but it’s part of our company’s DNA and key to **our** resilience and success. As travel demand continued to recover in 2022 [...], Marriott associates around the world have been working hard not only to weather the crises and rebound, but also to continue helping others and serving the communities in which they live and work.” (*Marriott corpus*)
6. “As **we** take care of associates and communities in times of great need, **we** must also do **our** part for the planet. Climate resiliency remains a key component of Marriott’s sustainability strategy, including **our** commitment to set a near-term science-based emissions-reduction target (SBT) and a long-term target to reach net-zero value chain greenhouse gas (GHG) emissions by no later than 2050.” (*Marriott corpus*)
7. “Through the power of 465,000+ passionate and committed Hilton Team Members serving guests across 126 countries and territories, **we** are creating an engine of opportunity for the people and communities **we** are so privileged to serve. **Our** Travel with Purpose program is an integral component of **our** business strategy, and it is also reflective of **our** desire to offer **our** guests [...] experiences that connect them closer to the people, cultures and natural environments they visit.” (*Hilton corpus*)
8. “Enabling **our** Communities to Flourish: When a new Hilton opens, **our** presence lifts up entire communities through both **our** economic impact and **our** support of local nonprofits.” (*Hilton corpus*)

Among the other top semantic domains of the two analyzed corpora, we find three subdomains belonging to the ‘Money & Commerce in Industry’ domain, and they are *I2.2 Business: Selling*, *I2.1 Business: Generally* and *I3.1 Work and employment: Generally*. After a careful and in-depth look at the words included in these domains along with their concordance lines, it appears that the three categories follow the same trend, in other words, they emphasize the collaboration with the various stakeholders and underline the importance of each and every person included in the business actions. More specifically, for the *Business: Selling* category, which relates to trading and retail issues, the most frequently subordinated terms are **suppliers**, **customers**, **shoppers** and **distributors**, while for the *Business: Generally* the associated terms are **entrepreneurs**, **business partners**, **businesses**. As for the last subdomain, *Work and employment: Generally*, the concordance lines are dominated in the two corpora by words and expressions derived from **employees**, **workforce**, **volunteers**.

Successful stakeholder collaboration implementation and execution is based on trust-based relationships as well as effective communication of shared objectives. Gaining stakeholders’ confidence through truthful communication, attentive listening, and including them in the business operations leads to them becoming a committed partner. Businesses that know how to encourage collaboration among stakeholders and handle their relationships effectively are more accountable and gain more advantages compared to those that do not, advantages such as increased business performance, customer satisfaction, market share, revenue, and a competitive advantage (Bostan et al., 2020).

The following extracts taken from the two corpora show how the companies are working towards this active collaboration:

9. “Marriott engages with **customers** to support the company’s Serve 360 Goals and ESG strategy while also providing environmental and social data, collaborating on sustainability practices, and providing information on diversity, equity, and inclusion (DEI) programs to support **customers** in achieving their own goals.” (*Marriott corpus*)
10. “We use guest feedback to shape our ESG initiatives and collaborate with **customers** to help them achieve their own environmental and social impact goals. Our Meet with Purpose program enables **customers** to achieve their goals to protect the planet and impact communities.” (*Hilton corpus*)
11. “Marriott engages with **suppliers** through the company’s sustainable procurement and **supplier** diversity programs. This includes working with **suppliers** to drive progress toward our responsible and local sourcing goals and collaborating with minority-, women-, LGBT-, people with disabilities-, and veteran-owned businesses.” (*Marriott corpus*)
12. “We work closely with our hotels, our **suppliers** and our community partners to reduce water consumption across our global operations and improve water availability and quality in communities facing water risks around the world. Our hotels implement a variety of projects to reduce their water use, including landscaping with drought tolerant plants, capturing stormwater [...]” (*Hilton corpus*)
13. “The President and CEO-led Global Inclusion Council, comprised of senior **executives**, drives ownership and accountability to promote inclusive opportunities around the world.” (*Marriott corpus*)
14. “Management disclosure approach Hilton’s impact on the economy through its business and relationships with various entities including third-party owners and other strategic partners such as management **companies** and suppliers.” (*Hilton corpus*)
15. “The incubator, funded by Marriott, provides the next generation of Black women **entrepreneurs** with resources, community, and support to strengthen their ideas and grow their early-stage ventures.” (*Marriott corpus*)
16. “Our hotels have a powerful impact in their communities by investing in products from local artisans, farmers and small **businesses** while enhancing the experience for their guests.” (*Hilton corpus*)
17. “Marriott has joined others to endorse the Equality Act to promote fair treatment and **workplace** protections under the law for members of the LGBTQ+ community.” (*Marriott corpus*)
18. “Creating an Engine of Opportunity at Hilton, we are committed to creating a **workplace** that is inclusive, offers strong growth opportunities, is driven by purpose, and provides the kind of support that empowers our Team Members around the world to thrive every day.” (*Hilton corpus*)
19. “Investing in Associates **Employee** Assistance and Benefits Employment is a two-way street, a mutually beneficial relationship. At Marriott, we recognize the whole person and provide them with the tools, resources, and support they need to be their best and continue to grow.” (*Marriott corpus*)
20. “We support the wellbeing and performance of **employees** with industry-leading rewards, recognition and support via a variety of programs including best-in-class PTO, health and welfare benefit plans, [...], debt-free education, mental wellness support, flexible schedules, Go Hilton Travel Discount Program and others.” (*Hilton corpus*)

Another important macro-category present in the two corpora is ‘Social Actions, States & Processes’, with the three subdomains: *S5 Groups and affiliation*, *S7.1 Power, organizing*, and *S8 Helping/hindering*.

The *S5 Groups and Affiliation* category deals with the various groups or affiliation to groups within an organization. In their CSR reports, both Hilton and Marriott emphasize the importance of diversity and inclusion through structured groups and councils. For example, Hilton’s Team Member Resource Groups celebrate diverse cultures within the workforce, fostering an inclusive environment. Similarly, Marriott’s Diversity and Inclusion Talent Council supports recruitment and talent strategy, underlining the importance of organizational group affiliations in promoting diversity.

The *S7.1 Power, Organizing* category involves the administration and structures of power and organization within companies. Hilton’s reporting highlights how the board is periodically given updates on the company’s ESG strategies by the CEO, ensuring transparency and accountability in decision-making. Marriott’s Global Inclusion Council, led by the President and CEO, exemplifies leadership driving inclusivity and organizational

accountability at a global level. Finally, the last subdomain of this macro category is *S8 Helping/Hindering*, which refers to actions that depict level of help or hindrance within an organization. Both companies focus on initiatives that help their communities and workforce. Hilton's Global Foundation collaborates with non-profit partners and teams, by supporting various initiatives that aim at helping local communities. In particular, Marriott's Women's Leadership Development Initiative aims at helping women enhance their professional growth and career advancement within the company. These projects demonstrate a commitment to supporting various stakeholders, thus aiding in overall organizational progress.

The following extracts of the corpora illustrate some of the terms mainly associated to each category along with their co-text.

21. "Team **Member** Resource Groups represent the diverse segments of our workforce and provide our Team **Members** the opportunity to celebrate the many unique cultures and contributions that make Hilton an inclusive environment for all." (*Hilton corpus*)
22. "Our **board** receives periodic updates from our CEO and our Executive Vice President of Corporate Affairs on the company's ESG strategy and initiatives. These reports outline Hilton's progress towards our Travel with Purpose 2030 Goals." (*Hilton corpus*)
23. "The Hilton Global Foundation supports projects around the world led by nonprofit partners and Hilton Team **Members** who make a positive impact on our communities." (*Hilton corpus*)
24. "Community Impact Volunteerism and Community Investments Marriott empowers hotels, offices (including headquarters), and Business **Councils** to support their **communities** and help meet local needs." (*Marriott corpus*)
25. "Marriott's portfolio of initiatives is designed to **empower** associates to build skills to grow their careers, form strategic collaborations that enable us to introduce hospitality to underrepresented populations, and drive organizational accountability at the highest level." (*Marriott corpus*)
26. "Marriott's Women's Leadership Development Initiative formalizes a comprehensive women's agenda under one strategic umbrella. The four key objectives of this initiative are: ~ **Increasing** the presence of women at Marriott at the highest levels of management and in other decision-making positions. ~ **Strengthening** the career development process for women. ~ **Providing** a role for senior management to play in the advancement of women. ~ Capitalizing on **engaging** today's women leaders in driving success for the organization" (*Marriott corpus*)

The three subdomains *A3+Being*, *A9+Getting and Giving* and *A1.1.1 General Actions, Making Etc* belong to 'General & Abstract Terms' macro category. The words included in the *Being* category often refer to the state or quality of existing and identifying. This group is essential for highlighting the inherent qualities and traits of a company. The presence of *being* verbs and statements in the given texts illustrate the fundamental beliefs and character of the companies. For example, Hilton highlights its dedication to sustainability and human rights, emphasizing their corporate identity as a responsible and ethical organization. In the same way, Marriott shows its commitment to diversity and growth of skills, strengthening its reputation as a company that values its employees.

The *A9+ category Getting and Giving* includes actions and statements about obtaining and sharing resources, services, and benefits. Within the corporate reports' framework, this specific category is crucial since it proves the companies' dedication to social responsibility and community involvement. An example of this is Hilton's provision of food to families and the establishment of human rights programs, demonstrating a proactive attitude towards giving back to the community and promoting ethical practices in their supply chain. Likewise, the substantial volunteer hours provided by Marriott's employees demonstrate a systematic approach to endorsing charitable endeavors and community involvement. These actions not only improve the social impact of the companies but also boost a positive corporate image and enhance stakeholder trust.

Category *A1.1.1 General Actions, Making etc.* includes fundamental actions and processes that are universal, encompassing a wide range of activities performed by organizations, such as how companies handle their daily activities, adhere to regulations, and participate in regular procedures. For instance, Hilton's support for employees to report misconduct and dedication to proper waste disposal prove their proactive approach to upholding operational integrity and environmental responsibility. Marriott's ethics training and risk monitoring processes demonstrate their systematic way of ensuring ethical behavior and managing compliance risks. These basic activities are the foundation of the firms' operational norms and demonstrate their commitment to upholding high levels of behavior and accountability.

Some of the words mainly associated to the abovementioned categories are included in the following extracts from

the two corpora:

27. “At Hilton, we are driven by a firm belief that our hospitality holds the power to **be** a transformative force for good in the world. Today, our founding vision to spread the light and warmth of hospitality has never **been** more important.” (*Hilton corpus*)
28. “Travel with Purpose **is** our environmental, social and governance (ESG) strategy to drive responsible travel and tourism globally. This strategy **is** integrated throughout our global business, including our operations, our supply chain and our engagement with our communities.” (*Hilton corpus*)
29. “Core to who we **are** as a company **is** the sense of belonging. To that end, we expanded the company’s Associate Networks and launched executive-sponsored Associate Resource Groups (ARGs) to engage associates, enhance our culture, and support recruitment, retention, and diversity, equity, and inclusion efforts.” (*Marriott corpus*)
30. “Growing great leaders, investing in associates, and providing access to opportunity supports a strong foundation and we **are** proud of Marriott’s associates, who have **been** the drivers of the company’s progress in environmental, social, and governance (ESG) efforts.” (*Marriott corpus*)
31. “Team Members at the DoubleTree Aqaba in Jordan **donated** food to over 50 families in need in the community as part of Travel with Purpose Week in October 2023.” (*Hilton corpus*)
32. “Hilton is **committed** to promoting and protecting human rights across our supply chain and in countries where we operate. Hilton has **developed** an ESG and human rights due diligence program to encourage vendors to meet Hilton’s standards and maintain those standards during the contract term.” (*Hilton corpus*)
33. “Marriott Bonvoy members have the option to donate their points to specific Serve 360 **charitable** partners, or redeem points for travel, experiences, and other products.” (*Marriott corpus*)
34. “In 2022 alone, associates contributed over 1.6 million **volunteer** hours across the globe, focusing on environmental and social issues to positively impact their communities.” (*Marriott corpus*)
35. “Team Members are **expected to report** suspected misconduct and are encouraged to do so through the Hilton Hotline, available online and by telephone 24/7.” (*Hilton corpus*)
36. “We are **committed** to reducing our waste production, increase our diversion from landfill, responsibly handle, store and dispose of all hazardous waste, and reduce food, plastics and packaging waste.” (*Hilton corpus*)
37. “Marriott provides **ethics** and **compliance** training to associates worldwide.” (*Marriott corpus*)
38. “Marriott monitors **ethics** and **compliance** risk through various processes with second and third lines of defense by using a risk-based sampling methodology.” (*Marriott corpus*)

The last semantic category that both hotels have in common is X7+ *Wanting; Planning; Choosing*, which pertains to expressing wants, plans, and choices. In corporate reports, this domain represents the companies’ goals for the future and how they plan to accomplish them. Hilton’s mandate for properties to switch to eco-friendly amenities by the end of 2023 signals a strong commitment and willingness to decrease their environmental footprint through concrete measures. In the same way, Marriott’s waste reduction objectives within its Serve 360 initiative demonstrate a strategic method for waste management, in accordance with worldwide patterns, and establish specific goals for the future. These statements highlight the firms’ dedication to sustainability and their proactive approach towards reaching these goals, as the following extracts from the corpora exemplify.

39. “By the end of 2023, Hilton properties were **required** to transition to full-size shampoo, conditioner and soap amenities, eliminating single-use miniature bottles and reducing bars of soap.” (*Hilton corpus*)
40. “We continue to **build** on this work, reducing single-use plastics and unnecessary waste in our guest amenities.” (*Hilton corpus*)
41. “Marriott’s **approach** to reducing waste is designed to assist hotels within Marriott’s portfolio in first preventing waste, followed by the disposal of waste in a responsible and cost-effective manner, in line with global waste management trends.” (*Marriott corpus*)
42. “As part of Marriott’s Serve 360 Goals, the company **aims** to reduce waste-to-landfill by 45% and food waste by 50% from a 2016 baseline by year-end 2025.” (*Marriott corpus*)

As for the domains that are not common to both companies, the Hilton corpus features the A2.2 *Affect: Cause/Connected* and the Q2.2 *Speech Acts* categories, while the Marriott corpus includes the A1.8+



*Inclusion/Exclusion* and the *P1 Education In General* domains.

In the Hilton corpus, the subdomain *A2.2 Affect: Cause/Connected* involves expressing emotions and the connections or impacts those emotions or actions induce. This category is crucial for understanding the relational dynamics within the texts, illustrating how actions and policies affect stakeholders. In the Hilton corpus, phrases like ‘nurturing relationships’ and ‘making collective progress’ indicate a cause-and-effect relationship between their initiatives and the positive outcomes they aim to achieve. It is worth noticing that this subdomain, along with the others belonging to ‘General & Abstract Terms’ macro category, reveals the strategic and affective dimensions of corporate communication. While both Hilton and Marriott use language to state their commitments and actions (being), Hilton seems to highlight the broader impacts and relational outcomes of those actions (cause/connected). This dual approach helps in building a comprehensive narrative that resonates with stakeholders on both a rational and emotional level, thereby strengthening their corporate ethos and stakeholder engagement.

Another domain present in the top 15 domains for the Hilton corpus is *Q2.2 Speech Acts*, which includes communicative actions such as reporting, approving, updating, and encouraging. In the Hilton corpus, the words associated to this domain are employed to underline processes through which information is communicated, decisions are made, and compliance is ensured. The use of these speech acts is crucial to reach an effective communicative strategy to ensure that stakeholders are informed and engaged in the company’s CSR efforts.

The two domains that are ranked among the top 15 domains of the Marriott corpus and that are not found in the Hilton corpus are *A1.8+ Inclusion/Exclusion* and the *P1 Education in General* domains.

The category *A1.8+ Inclusion/Exclusion* completes the overall picture provided by the other domain belonging to the same macro category. Indeed, this category includes practices and policies that involve or exclude individuals or groups in an organizational context. As seen above, the Marriott’s CSR report emphasizes the company’s dedication to creating a diverse, equitable, and inclusive environment that is integral to its operations. Marriott’s emphasis on providing fair access to opportunities seems to indicate a deliberate strategy to ensure that all employees, associates, guests, and stakeholders feel valued and included. This focus not only enhances organizational culture but also drives business success by leveraging the diverse talents and perspectives of its workforce.

The last domain investigated is *P1 Education in General*, which includes terms related to initiatives and programs focused on educational development and training within the company. In the Marriott corpus, education is a prominent theme, reflecting the company’s commitment to developing its workforce and preparing the next generation for careers in hospitality. The implementation of a global strategy to educate members and workforce at all levels emphasizes Marriott’s dedication to life-long learning and leadership development. These educational projects not only enhance the capabilities of Marriott’s associates but also contribute to the broader goal of sustainable development within the hospitality sector.

Based on the findings of the content and language analysis, both hotels share several thematic elements across various categories, reflecting their commitment to sustainability, ethical practices, and community engagement, as shown in their reports. They emphasize diversity and inclusion (*S5 Groups and Affiliation*), with structured councils and initiatives to support diverse workforces. Organizational oversight and accountability (*S7.1 Power, Organizing*) are highlighted through top-level committees and councils guiding ESG strategies. Both companies focus on community support and social responsibility (*S8 Helping/Hindering*), exemplified by philanthropic activities and leadership development initiatives. Environmental sustainability goals (*A9+ Getting and Giving, X7+ Wanting; Planning; Choosing*) are evident in their strategies to reduce waste and transition to sustainable practices, highlighting a proactive approach to achieving long-term environmental targets.

These common themes as well as those that are not in common illustrate the companies’ strategic trend in fostering inclusive, ethical, and environmentally responsible business practices, underscoring their roles as leaders in the hospitality industry. This tendency not only attempts to enhance their corporate reputation but also contributes to broader global sustainability and social impact goals.

## 5. Conclusions

As discussed previously, there is a wealth of research and publications on corporate social responsibility activities and reporting by corporations in academic and professional literature. At the same time, the societal trend to urge businesses to incorporate additional environmentally-friendly practices into their CSR efforts and improve the effectiveness of their communication with consumers has led to an increase of the publication of these disclosures. As a way to address sustainability on economic, environmental, and social levels, most economic sectors have begun to voluntarily disclose their performance through sustainability reports, with the tourism sector putting

particular emphasis on CSR as an essential component in the strategies of global tourism companies.

The purpose of this exploratory study was to analyze the content and language of CSR reporting in the top two hotel chains (Marriott and Hilton) in order to understand what type of information is included from an economic, social, and environmental point of view as well as the discursive strategies employed to present the actions. The results of the content and the language analysis reveal that both hotels have multiple common themes in different areas, highlighting their dedication to sustainability, ethical behaviors, and involvement in the community within their reports. The hotels emphasize the importance of diversity and inclusion, along with organizational supervision and responsibility. Both companies prioritize assisting the local community and upholding social responsibility through charitable efforts and programs for leadership growth. Their focus on environmental sustainability is shown through their efforts to decrease waste and shift towards sustainable methods, emphasizing a proactive stance in reaching long-term environmental objectives. These shared themes strive to improve their company's image while also supporting wider international sustainability and social objectives.

As an ongoing research project, there are some limitations that hinder the overgeneralization of the results. In addition to analyzing the CSR stand-alone reports, examining the company webpages would help to shed light on a more informal means of communication since webpages very often include further information that is not inserted in the PDF files. Moreover, large volumes of CSR-related communication and information flow through social media platforms (e.g., X/Twitter, Facebook, blogs), therefore looking into social media could probably add a wider range of information on CSR reporting. Further research will also include the addition of more international hotel chains.

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The data that support the findings of this study are available on request from the corresponding author. The data are not publicly available due to privacy or ethical restrictions.

#### **Data sharing statement**

No additional data are available.

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### Notes

- Note 1. Retrieved from <https://www.statista.com/statistics/197859/total-number-of-guestrooms-of-us-hotel-companies-worldwide/>
- Note 2. Retrieved from <https://www.statista.com/statistics/197859/total-number-of-guestrooms-of-us-hotel-companies-worldwide/>
- Note 3. The Marriott Corpus was compiled retrieving the texts from the hotel's website. Retrieved from <https://serve360.marriott.com/wp-content/uploads/2023/06/Marriott-2023-Serve-360-ESG-Report-accessible.pdf>: while the texts of the Hilton corpus were taken from <https://esg.hilton.com/>

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