Influential Article Review - Evaluating Annual Reports and CSR Activities of Multinational Hotel Chains in Mauritius

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This paper examines corporate social responsibility. We present insights from a highly influential paper. Here are the highlights from this paper: The purpose of this paper is to ascertain the level of CSR reporting of the top multinational hotel groups in Mauritius. Content analysis method is used to identify the social responsibility patterns found in their annual reports. This study thus investigates the level and the reasons for CSR disclosure of multinational groups in the hospitality sector in Mauritius through a review of their annual reports. The aim is to explore the possibility of using the legitimacy theory as a plausible explanation for CSR reporting practices by multinational hotel groups in the context of a developing country. Mauritius proves to be an interesting case study as the hotel industry is one of the main engines of growth and the country is also actively trying to attract foreign investors in terms of FDI and multinational enterprises (MNEs). Furthermore, the country has also made it mandatory for profit making entities to devote 2% of their book profits to CSR activities since 2009. The annual reports of 6 hotel groups have been analysed using the Global Reporting Initiative (GRI) indicators. The study shows that CSR reporting is prevalent among all the hotel groups in the sample but there is no primary area of CSR focus in the sector. The emphasis placed on CSR also varies significantly. Furthermore, the majority of the CSR information tend to relate to particular categories showing that the hotel groups take a narrow view of CSR and tend to prioritise particular areas at the expense of others. The findings also suggest that the disclosures tend to have a public-relations bias, with 'good news' type of disclosures being mostly dominant while 'bad news' disclosures tend to be minimal. The findings thus provide some support for legitimacy theory in explaining CSR disclosures. For our overseas readers, we then present the insights from this paper in Spanish, French, Portuguese, and German.

SUMMARY

- All the groups have some CSR disclosures but the CSR reporting landscape is very diverse across the different hotel groups. The findings clearly suggest that there is a lot of difference in the extent and nature of CSR disclosures in the annual reports across the Groups. Of all the companies observed, LUX resorts, a Mauritian group provided the most detailed information regarding their CSR activities comprising of a 64 pages section in their latest annual report. LUX* Resorts & Hotels is the first Mauritian hotel group to have acquired SEMSI status , having achieved key eligibility criteria based on the Global Reporting Initiative Guidelines. Only 5 sentences are

monetary in nature and deal with donations and sponsorships revealing actual commitments to the CSR levy.

- Overall, there seems to be principally good news being reported with bad news is minimal. Furthermore, except for the actual CSR levy of 2% of book profits which is a mandatory contribution according to local legislation, there items being reported are mainly declarative in nature with no actual monetary commitments being undertaken by the organisation. The CSR initiatives are targeted towards some of the main stakeholders of the organisation namely government and society, employees and the customers. Despite the fact that according to the CSR legislation in Mauritius, internal CSR towards employees is not considered to form part of CSR initiatives, labour is one most prominent themes of CSR disclosure for this company in line with Ramdhony . Thus, across the 3 incoming MNEs, the mostly highly disclosed category is labour, which is consistent with previous studies .
- In terms of the out-going MNEs, LUX recently adopted the GRI initiative framework for CSR reporting and the organisation tried to address the most different categories accordingly with mainly declarative statements. Hence, the incidence of CSR reporting for the LUX group is much higher as compared to the others and even those of the in-going MNEs. However, it should be noted that since this study focused only on the annual reports, this could potentially be misleading as all of the Groups have also have certain CSR disclosures on their websites as well as in other separate reports. The choice of the annual reports was motivated by the fact that it is a statutory document and hence is a more reliable source of information. However, the fact that all the hotel groups have non-annual reports CSR disclosures might also be an indication that these disclosures could be used as a public relations mechanism.

HIGHLY INFLUENTIAL ARTICLE

We used the following article as a basis of our evaluation:

Bissoon, O. (2018). Corporate social responsibility in Mauritius: An analysis of annual reports of multinational hotel groups. Asian Journal of Sustainability and Social Responsibility, 3(1), 1–19.

This is the link to the publisher's website:
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INTRODUCTION

In an era when the world is facing numerous economic, social and environmental crises, many questions arise about the validity and sustainability of the existing business and development models. The term sustainable development was coined in the paper Our Common Future, by the Brundtland Commission (1987, p. 43) which defines sustainable development "as development that meets the needs of the present without compromising the ability of future generations to meet their own needs." At its core, the principle of sustainable development aims to find a balance between short-term profitability and long-term sustainability. Sustainable Development is however not possible without the participation of firms as key players of societies. Corporate Social Responsibility (CSR) can be defined very simply as firms' commitment to a more sustainable development. The World Business Council for Sustainable Development's (1999, p.6) definition of CSR is "the continuing commitment by businesses to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large". The concept of CSR thus requires companies to take into account social, environmental and economic considerations related to their activities and their interactions with their stakeholders on a voluntary basis (European Commission, 2001).

On the other hand, another phenomenon known as 'globalisation' has also been revolutionising the way organisations operate since a few decades. The removal of trade barriers and free flow of capital and

resources across national boundaries has increasingly led to the emergence and growth of multinational enterprises (MNEs). Globalisation has also played a significant role as a catalyst for corporate social responsibility as the majority of MNEs have headquarters in developed economies, where organisations are pressured by government regulation, mass media, and citizen groups such as NGOs to be socially responsible. In addition, business operations have become much more transparent with the advancement of modern information and communication technologies. This heightened visibility ensures that unethical corporate actions are increasingly subject to public scrutiny and criticism. MNEs also need to pursue the goal of social responsibility to gain acceptability in the different markets that they operate in, in line with the legitimacy theory. Claims that legitimacy has become one of the most critical issue for companies in the twenty-first century (Marais, 2012) are now widely accepted.

Legitimacy theory is based on the idea that a "social contract" exists between business and society. Society is considered to allow companies to exist and have rights, and in return expecting them to fulfil its expectations about how their operations should be conducted. Therefore, in order to survive a company must ensure that the activities it undertakes actually are or are perceived as being in accordance with the values and norms of society. When society's expectations are not fulfilled, that is, a company's actual or perceived behaviour is not in accordance with social values and norms, a breach of contract exists and a legitimacy gap may develop. Recently, legitimacy and the social contract have been discussed under the construct of the "social license to operate" (Demuijnck and Fasterling, 2016).

Companies are thus expected not only to have activities which are aligned with societal values but also to communicate about such activities. Legitimacy theory studies find industry affiliation to be related to social responsibility disclosures; with certain industries having high visibility or a potentially more important environmental impact in general being more involved in the disclosure of social responsibility information (Patten and Crampton, 2004).

There has been growing interest for CSR of MNEs as 'good corporate citizens' (Kolk and Van Tulder, 2006; Fortanier and Kolk, 2007) particularly in the context of emerging economies (Vives, 2006) as well as developing countries (Luken and Stares, 2005), though the African continent remains much less represented than other regions (Kolk & Lenfant, 2013).

Research in the developing countries has however generally found that the extent of CSR disclosures in annual reports is lower than in the developed countries. This study thus investigates the level and the reasons for CSR disclosure of MNEs in the hospitality sector in Mauritius through a review of their annual reports using a content analysis procedure. The aim is to explore the possibility of using the legitimacy theory as a plausible explanation for CSR reporting practices by multinational hotel groups in the context of a developing country.

Mauritius is a small island state in the Indian Ocean and is one of Africa's success stories. The choice of the Mauritian tourism industry is motivated by several reasons. An important contributor to the 'Mauritian miracle' has been the expansion of the luxury tourism sector. The country is also actively trying to attract foreign investment in terms of FDI and multinational enterprises (MNEs). Furthermore, the country is one of the first in the world to have made it mandatory for profit making entities to devote 2% of their book profits to CSR activities since 2009 with a view to promote a more sustainable development. With the rapid development of tourism industry, issues such as over-development of the coastal region, increasing pollution and disregard for natural resources are becoming important concerns. The need for players in the tourism industry to adopt a socially and environmentally responsible behaviour is increasingly turning out to be important.

Findings from this study could thus shed more light on the motivations of multinationals hotel groups to engage in and report certain types CSR initiatives and provide a basis for the development of public policy concerning CSR reporting for small island states and developing countries. The present study therefore contributes to the literature from the perspective of an open small island state, largely dependent on tourism as well as from an African and developing country's perspective.

This paper first provides a brief overview of the theoretical and empirical literature surrounding CSR and CSR reporting with particular emphasis on MNEs and the hospitality industry. The research

methodology is then described. Next, the research findings are presented and discussed. The study concludes with recommendations as well as limitations of the study and directions for future research.

CONCLUSION

This study aimed to ascertain the level of CSR reporting of multinational hotel groups operating in the 4 and 5 star categories in Mauritius through a review of public domain media in particular of their annual report through a content analysis and to explore the possibility of using the legitimacy theory as a plausible explanation for their CSR reporting practices. It was found that there was extreme diversity in format and information provided. However, most companies disclose information related labour and to a varying extent about other categories such as environment, compliance and local communities. It was also found that the CSR disclosures contain little quantifiable data, the disclosures being mostly declarative in nature and self-laudatory. The results, therefore, provide some evidence of the possibility that CSR disclosures in the Mauritian tourism industry represent attempts by companies to improve their corporate image and to be seen as responsible corporate citizens and that the firms' reporting practices in the industry reflects mainly symbolic behaviour often referred to as "green washing" Accordingly, legitimacy theory may be seen as providing an appropriate explanation for such disclosures for the Multinational groups in the context of a developing country.

APPENDIX

TABLE 1
LIST OF HOTEL GROUPS WITH COUNTRY OF ORIGIN

	List of Hotel Groups	Country of Origin
1.	Beachcomber	Mauritius
2.	Ciel	Mauritius
3.	Club Med	France
4.	Lux	Mauritius
5.	Oberoi	India
6.	Starwood	USA

TABLE 2
GLOBAL REPORTING INITIATIVE CATEGORIES

Categories and Aspect in the Guidelines		
Category	Economic	Environmental
Aspects	Economic Performance	Materials
	Market Presence	Energyr
	Indirect Economic Impacts	Wate
	Procurement Practices	Biodiversity

		Emissions	
		Effluents and Waste	
		Products and Services	
		Compliance	
		Transport	
		Overall	
		Supplier Environmental Assessment	
		Environmental Grievance Mechanisms	
Category	Social		
Sub Categories	Labor Practices and Decent Work	Human Rights	Society	Product Responsibility
Aspects	• Employment	• Investment	• Local Communities	• Customer Health and Safety
	• Labor/Management Relations	• Non-discrimination	• Anti-corruption	
	• Occupational Health and Safety	• Freedom of Association and Collective Bargaining	• Public Policy	• Product and Service Labeling
			• Anti-competitive Behavior	
				• Marketing Communications
	• Training and Education	• Child Labor	• Compliance	
	• Diversity and Equal Opportunity	• Forced or Compulsory Labor	• Supplier Assessment for Impacts on Society	• Customer Privacy
	• Equal Remuneration for Women and Men	• Security Practices	• Grievance Mechanisms for Impacts on Society	• Compliance
	• Supplier Assessment for Labor Practices	• Indigenous Rights		
	• Labor Practices Grievance Mechanisms	• Assessment		
		• Supplier Human Rights Assessment		

		• Human Rights Grievance Mechanisms		

Source: GRI Guidelines (2014)

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TRANSLATED VERSION: SPANISH

Below is a rough translation of the insights presented above. This was done to give a general understanding of the ideas presented in the paper. Please excuse any grammatical mistakes and do not hold the original authors responsible for these mistakes.

VERSION TRADUCIDA: ESPAÑOL

A continuación se muestra una traducción aproximada de las ideas presentadas anteriormente. Esto se hizo para dar una comprensión general de las ideas presentadas en el documento. Por favor, disculpe cualquier error gramatical y no responsabilite a los autores originales de estos errores.

INTRODUCCIÓN

En una época en la que el mundo se enfrenta a numerosas crisis económicas, sociales y medioambientales, surgen muchas preguntas sobre la validez y sostenibilidad de los modelos de negocio y desarrollo existentes. El término desarrollo sostenible fue acuñado en el documento Nuestro futuro común, por la Comisión Brundtland (1987, p. 43) que define el desarrollo sostenible "como un desarrollo que satisface las necesidades del presente sin comprometer la capacidad de las generaciones futuras para satisfacer sus propias necesidades". En esencia, el principio del desarrollo sostenible tiene como objetivo encontrar un equilibrio entre la rentabilidad a corto plazo y la sostenibilidad a largo plazo. Sin embargo, el desarrollo sostenible no es posible sin la participación de las empresas como actores clave de las sociedades. La Responsabilidad Social Corporativa (RSC) puede definirse muy sencillamente como el compromiso de las empresas con un desarrollo más sostenible. La definición de RSC del Consejo Empresarial Mundial para el Desarrollo Sostenible (1999, p.6) es "el compromiso continuo de las empresas de comportarse éticamente y contribuir al desarrollo económico, al tiempo que mejora la calidad de vida de la fuerza de trabajo y sus familias, así como de la comunidad local y la sociedad en general". Por lo tanto, el concepto de RSE exige que las empresas tengan en cuenta las consideraciones sociales, medioambientales y económicas relacionadas con sus actividades y sus interacciones con sus partes interesadas de forma voluntaria (Comisión Europea, 2001).

Por otro lado, otro fenómeno conocido como "globalización" también ha revolucionado la forma en que operan las organizaciones desde hace unas décadas. La eliminación de los obstáculos al comercio y la libre circulación de capitales y recursos a través de las fronteras nacionales ha llevado cada vez más al

surgimiento y crecimiento de las empresas multinacionales (mnes). La globalización también ha desempeñado un papel importante como catalizador de la responsabilidad social corporativa, ya que la mayoría de las empresas tienen sedes en las economías desarrolladas, donde las organizaciones se ven presionadas por la regulación gubernamental, los medios de comunicación de masas y los grupos ciudadanos como las ONG para ser socialmente responsables. Además, las operaciones comerciales se han vuelto mucho más transparentes con el avance de las tecnologías modernas de la información y la comunicación. Esta mayor visibilidad garantiza que las acciones corporativas poco éticas estén cada vez más sujetas al escrutinio público y a la crítica. Las empresas dente también deben perseguir el objetivo de la responsabilidad social de obtener la aceptabilidad en los diferentes mercados en los que operan, de acuerdo con la teoría de la legitimidad. Las afirmaciones de que la legitimidad se ha convertido en uno de los problemas más críticos para las empresas en el siglo XXI (Marais, 2012) son ahora ampliamente aceptadas.

La teoría de la legitimidad se basa en la idea de que existe un "contrato social" entre el negocio y la sociedad. Se considera que la sociedad permite que las empresas existan y tengan derechos, y a cambio esperan que cumplan sus expectativas sobre cómo deben llevarse a cabo sus operaciones. Por lo tanto, para sobrevivir una empresa debe asegurarse de que las actividades que realiza realmente son o se perciben como de acuerdo con los valores y normas de la sociedad. Cuando las expectativas de la sociedad no se cumplen, es decir, el comportamiento real o percibido de una empresa no está de acuerdo con los valores y normas sociales, existe un incumplimiento de contrato y puede desarrollarse una brecha de legitimidad. Recientemente, la legitimidad y el contrato social se han discutido bajo la construcción de la "licencia social para operar" (Demuijnck y Fasterling, 2016).

Por lo tanto, se espera que las empresas no sólo tengan actividades alineadas con los valores sociales, sino también para comunicarse sobre tales actividades. Los estudios teóricos de la legitimidad encuentran que la afiliación a la industria está relacionada con las divulgaciones de responsabilidad social; con ciertas industrias con alta visibilidad o un impacto ambiental potencialmente más importante en general, participando más en la divulgación de información de responsabilidad social (Patten y Crampton, 2004).

Ha habido un interés creciente por la RSC de las empresas como "buenos ciudadanos corporativos" (Kolk y Van Tulder, 2006; Fortanier y Kolk, 2007) en particular en el contexto de las economías emergentes (Vives, 2006) y de los países en desarrollo (Luken y Stares, 2005), aunque el continente africano sigue estando mucho menos representado que otras regiones (Kolk & Lenfant, 2013).

Sin embargo, las investigaciones en los países en desarrollo han constatado en general que el alcance de las divulgaciones de RSE en los informes anuales es menor que en los países desarrollados. Este estudio investiga así el nivel y las razones de la divulgación de RSE de las empresas de servicios de asociación en el sector de la hostelería en Mauricio mediante una revisión de sus informes anuales mediante un procedimiento de análisis de contenido. El objetivo es explorar la posibilidad de utilizar la teoría de la legitimidad como una explicación plausible de las prácticas de presentación de informes de RSE por parte de grupos hoteleros multinacionales en el contexto de un país en desarrollo.

Mauricio es un pequeño estado insular en el Océano Indico y es una de las historias de éxito de Africa. La elección de la industria turística de Mauricio está motivada por varias razones. Un importante contribuyente al "milagro de Mauricio" ha sido la expansión del sector del turismo de lujo. El país también está tratando activamente de atraer inversión extranjera en términos de IED y empresas multinacionales (mnes). Además, el país es uno de los primeros en el mundo en haber hecho obligatorio que las entidades lucrativas dediquen el 2% de sus beneficios contables a las actividades de RSE desde 2009 con el fin de promover un desarrollo más sostenible. Con el rápido desarrollo de la industria del turismo, cuestiones como el sobredesarcumiento de la región costera, el aumento de la contaminación y el desprecio por los recursos naturales se están convirtiendo en preocupaciones importantes. La necesidad de que los actores de la industria del turismo adopten un comportamiento social y ambientalmente responsable está resultando cada vez más importante.

De este modo, los resultados de este estudio podrían arrojar más luz sobre las motivaciones de los grupos hoteleros multinacionales para participar e informar sobre determinados tipos de iniciativas de RSE y proporcionar una base para el desarrollo de políticas públicas relativas a la presentación de informes sobre

RSC para los pequeños Estados insulares y los países en desarrollo. Por lo tanto, el presente estudio contribuye a la literatura desde la perspectiva de un pequeño estado insular abierto, en gran medida dependiente del turismo, así como desde la perspectiva de un país africano y en desarrollo.

Este documento ofrece en primer lugar una breve descripción de la literatura teórica y empírica en torno a los informes de RSE y RSE, haciendo especial hincapié en las MRE y la industria hotelera. A continuación, se describe la metodología de investigación. A continuación, se presentan y discuten los resultados de la investigación. El estudio concluye con recomendaciones, así como limitaciones del estudio y las direcciones para futuras investigaciones.

CONCLUSIÓN

Este estudio tenía por objeto determinar el nivel de los informes de RSC de los grupos hoteleros multinacionales que operan en las categorías de 4 y 5 estrellas en Mauricio mediante una revisión de los medios de comunicación de dominio público, en particular de su informe anual a través de un análisis de contenido, y explorar la posibilidad de utilizar la teoría de la legitimidad como explicación plausible de sus prácticas de presentación de informes de RSE. Se constató que había una diversidad extrema en el formato y la información proporcionada. Sin embargo, la mayoría de las empresas divulgan información relacionada con el trabajo y en diversa medida sobre otras categorías como el medio ambiente, el cumplimiento y las comunidades locales. También se constató que las divulgaciones de RSE contienen pocos datos cuantificables, siendo las divulgaciones en su mayoría de naturaleza declarativa y autosalobratorias. Por lo tanto, los resultados proporcionan algunas pruebas de la posibilidad de que las divulgaciones de RSE en la industria turística de Mauricio representen intentos de las empresas de mejorar su imagen corporativa y de ser vistos como ciudadanos corporativos responsables y de que las prácticas de presentación de informes de las empresas en la industria reflejen principalmente un comportamiento simbólico a menudo denominado "lavado verde" En consecuencia, la teoría de la legitimidad puede considerarse que proporciona una explicación adecuada para dichas revelaciones para los grupos multinacionales en el contexto de un país en desarrollo.

TRANSLATED VERSION: FRENCH

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VERSION TRADUITE: FRANÇAIS

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INTRODUCTION

À une époque où le monde est confronté à de nombreuses crises économiques, sociales et environnementales, de nombreuses questions se posent sur la validité et la durabilité des modèles d'affaires et de développement existants. Le terme développement durable a été inventé dans le document Our Common Future, par la Commission Brundtland (1987, p. 43) qui définit le développement durable « comme un développement qui répond aux besoins du présent sans compromettre la capacité des générations futures à répondre à leurs propres besoins ». Au fond, le principe du développement durable vise à trouver un équilibre entre rentabilité à court terme et durabilité à long terme. Le développement durable n'est cependant pas possible sans la participation des entreprises en tant qu'acteurs clés des sociétés. La responsabilité sociale des entreprises (RSE) peut être définie très simplement comme l'engagement des

entreprises en faveur d'un développement plus durable. La définition de la RSE du World Business Council for Sustainable Development (1999, p.6) est « l'engagement continu des entreprises à se comporter de manière éthique et à contribuer au développement économique tout en améliorant la qualité de vie de la main-d'œuvre et de leurs familles ainsi que de la communauté locale et de la société en général ». Le concept de RSE exige donc des entreprises qu'elles tiennent compte des considérations sociales, environnementales et économiques liées à leurs activités et à leurs interactions avec leurs parties prenantes sur une base volontaire (Commission européenne, 2001).

D'autre part, un autre phénomène connu sous le nom de « ondialisatio » a également révolutionné le fonctionnement des organisations depuis quelques décennies. L'élimination des barrières commerciales et la libre circulation des capitaux et des ressources au-delà des frontières nationales ont de plus en plus conduit à l'émergence et à la croissance des entreprises multinationales (MNE). La mondialisation a également joué un rôle important en tant que catalyseur de la responsabilité sociale des entreprises, car la majorité des MNE ont leur siège dans les économies développées, où les organisations sont poussées par la réglementation gouvernementale, les médias de masse et les groupes de citoyens tels que les ONG pour qu'elles soient socialement responsables. En outre, les opérations commerciales sont devenues beaucoup plus transparentes avec l'avancement des technologies modernes de l'information et de la communication. Cette visibilité accrue fait en sorte que les actions d'entreprise contraires à l'éthique font de plus en plus l'objet d'un examen public et de critiques. Les MNE doivent également poursuivre l'objectif de la responsabilité sociale pour obtenir l'acceptabilité sur les différents marchés dans lesquels ils opèrent, conformément à la théorie de la légitimité. Les affirmations selon lesquelles la légitimité est devenue l'un des enserrèmes les plus critiques pour les entreprises du xxie siècle (Marais, 2012) sont aujourd'hui largement acceptées.

La théorie de la légitimité est basée sur l'idée qu'il existe un « contrat social » entre les entreprises et la société. La société est considérée comme permettant aux entreprises d'exister et d'avoir des droits, et en retour s'attendant à ce qu'elles répondent à ses attentes quant à la façon dont leurs opérations devraient être menées. Par conséquent, pour survivre, une entreprise doit s'assurer que les activités qu'elle entreprend sont réellement ou sont perçues comme étant conformes aux valeurs et aux normes de la société. Lorsque les attentes de la société ne sont pas satisfaites, c'est-à-dire que le comportement réel ou perçu d'une entreprise n'est pas conforme aux valeurs et aux normes sociales, qu'il existe une rupture de contrat et qu'un manque de légitimité peut se développer. Récemment, la légitimité et le contrat social ont été discutés dans le cadre de la construction de la « licence sociale d'exploitation » (Demuijnck et Fasterling, 2016).

On s'attend donc non seulement à ce que les entreprises aient des activités qui sont alignées sur les valeurs sociétales, mais aussi à communiquer sur ces activités. Les études théoriques sur la légitimité montrent que l'affiliation à l'industrie est liée à la divulgation de la responsabilité sociale; certaines industries ayant une grande visibilité ou un impact environnemental potentiellement plus important en général étant plus impliqués dans la divulgation de l'information sur la responsabilité sociale (Patten et Crampton, 2004).

Il y a eu un intérêt croissant pour la RSE des MNE en tant que « bons citoyens corporatifs » (Kolk et Van Tulder, 2006; Fortanier et Kolk, 2007) en particulier dans le contexte des économies émergentes (Vives, 2006) ainsi que des pays en développement (Luken et Stares, 2005), bien que le continent africain reste beaucoup moins représenté que les autres régions (Kolk et Lenfant, 2013).

Les recherches menées dans les pays en développement ont toutefois généralement révélé que l'ampleur des divulgations de RSE dans les rapports annuels est plus faible que dans les pays développés. Cette étude examine donc le niveau et les raisons de la divulgation des MNE dans le secteur de l'hôtellerie à Maurice par le biais d'un examen de leurs rapports annuels à l'aide d'une procédure d'analyse du contenu. L'objectif est d'explorer la possibilité d'utiliser la théorie de la légitimité comme explication plausible des pratiques de déclaration de RSE par les groupes hôteliers multinationaux dans le contexte d'un pays en développement.

Maurice est un petit État insulaire de l'océan Indien et est l'une des réussites de l'Afrique. Le choix de l'industrie touristique mauricienne est motivé par plusieurs raisons. L'expansion du secteur du tourisme de luxe a été un contributeur important au « miracle mauricien ». Le pays tente également activement d'attirer

les investissements étrangers en termes d'ied et d'entreprises multinationales (MNE). En outre, le pays est l'un des premiers au monde à avoir rendu obligatoire pour les entités à but lucratif de consacrer 2% de leurs bénéfices comptables aux activités de RSE depuis 2009 en vue de promouvoir un développement plus durable. Avec le développement rapide de l'industrie touristique, des questions telles que le sur-développement de la région côtière, l'augmentation de la pollution et le mépris des ressources naturelles deviennent des préoccupations importantes. La nécessité pour les acteurs de l'industrie touristique d'adopter un comportement socialement et environnementalment responsable s'avère de plus en plus importante.

Les conclusions de cette étude pourraient ainsi faire la lumière sur les motivations des groupes hôteliers multinationaux à s'engager et à signaler certains types d'initiatives de RSE et fournir une base pour l'élaboration de politiques publiques concernant les rapports sur la RSE pour les petits États insulaires et les pays en développement. La présente étude contribue donc à la littérature du point de vue d'un petit État insulaire ouvert, largement dépendant du tourisme ainsi que du point de vue d'un pays africain et en développement.

Ce document donne d'abord un bref aperçu de la littérature théorique et empirique sur les rapports sur la RSE et la RSE, en mettant particulièrement l'accent sur les MNE et l'industrie hôtelière. La méthodologie de recherche est ensuite décrite. Ensuite, les résultats de la recherche sont présentés et discutés. L'étude se termine par des recommandations ainsi que des limites de l'étude et des orientations pour la recherche future.

CONCLUSION

Cette étude visait à déterminer le niveau de déclaration de RSE des groupes hôteliers multinationaux opérant dans les catégories 4 et 5 étoiles à Maurice par le biais d'un examen des médias du domaine public en particulier de leur rapport annuel à travers une analyse de contenu et d'explorer la possibilité d'utiliser la théorie de la légitimité comme une explication plausible de leurs pratiques de rapports sur la RSE. Il a été constaté qu'il y avait une extrême diversité dans le format et l'information fournie. Toutefois, la plupart des entreprises divulguent de l'information sur la main-d'œuvre et, dans une certaine mesure, sur d'autres catégories comme l'environnement, la conformité et les collectivités locales. Il a également été constaté que les divulgations de RSE contiennent peu de données quantifiables, les divulgations étant pour la plupart déclaratives et auto-élogieuses. Les résultats fournissent donc des preuves de la possibilité que les divulgations de RSE dans l'industrie touristique mauricienne représentent des tentatives des entreprises d'améliorer leur image d'entreprise et d'être considérées comme des citoyens responsables des entreprises et que les pratiques de déclaration des entreprises dans l'industrie reflètent principalement un comportement symbolique souvent appelé « lavage vert » Par conséquent, la théorie de la légitimité peut être considérée comme fournissant une explication appropriée pour ces divulgations pour les groupes multinationaux dans le contexte d'un pays en développement.

TRANSLATED VERSION: GERMAN

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EINLEITUNG

In einer Zeit, in der die Welt mit zahlreichen wirtschaftlichen, sozialen und ökologischen Krisen konfrontiert ist, stellen sich viele Fragen nach der Gültigkeit und Nachhaltigkeit der bestehenden Geschäfts- und Entwicklungsmodelle. Der Begriff nachhaltige Entwicklung wurde in dem Papier "Unsere gemeinsame Zukunft" von der Brundtland-Kommission (1987, S. 43) geprägt, in dem nachhaltige Entwicklung definiert wird, "als Entwicklung, die den Bedürfnissen der Gegenwart entspricht, ohne die Fähigkeit zukünftiger Generationen zu beeinträchtigen, ihre eigenen Bedürfnisse zu befriedigen." Im Kern zielt das Prinzip der nachhaltigen Entwicklung darauf ab, ein Gleichgewicht zwischen kurzfristiger Rentabilität und langfristiger Nachhaltigkeit zu finden. Nachhaltige Entwicklung ist jedoch ohne die Beteiligung von Unternehmen als Schlüsselakteure der Gesellschaft nicht möglich. Corporate Social Responsibility (CSR) kann ganz einfach als Engagement der Unternehmen für eine nachhaltigere Entwicklung definiert werden. Die Definition von CSR durch den World Business Council for Sustainable Development (1999, S.6) ist "das anhaltende Engagement der Unternehmen, sich ethisch zu verhalten und zur wirtschaftlichen Entwicklung beizutragen und gleichzeitig die Lebensqualität der Arbeitnehmer und ihrer Familien sowie der lokalen Gemeinschaft und der Gesellschaft insgesamt zu verbessern". Das Konzept der CSR verpflichtet Unternehmen daher, soziale, ökologische und wirtschaftliche Erwägungen im Zusammenhang mit ihren Aktivitäten und ihren Interaktionen mit ihren Interessenträgern auf freiwilliger Basis zu berücksichtigen (Europäische Kommission, 2001).

Andererseits hat ein anderes Phänomen, das als "Globalisierung" bekannt ist, seit einigen Jahrzehnten auch die Arbeitsweise von Organisationen revolutioniert. Die Beseitigung von Handelshemmnissen und der freie Kapital- und Ressourcenfluss über nationale Grenzen hinweg haben zunehmend zur Entstehung und zum Wachstum multinationaler Unternehmen (mnes) geführt. Die Globalisierung hat auch eine wichtige Rolle als Katalysator für die soziale Verantwortung der Unternehmen gespielt, da die Mehrheit der mnes ihren Sitz in entwickelten Volkswirtschaften hat, wo Organisationen durch staatliche Regulierung, Massenmedien und Bürgergruppen wie NRO unter Druck gesetzt werden, sozial verantwortlich zu sein. Darüber hinaus sind die Geschäftsabläufe durch die Weiterentwicklung moderner Informations- und Kommunikationstechnologien wesentlich transparenter geworden. Diese erhöhte Sichtbarkeit stellt sicher, dass unethische Unternehmenshandlungen zunehmend der öffentlichen Kontrolle und Kritik unterliegen. Die kmu müssen auch das Ziel der sozialen Verantwortung verfolgen, um in den verschiedenen Märkten, in denen sie tätig sind, Akzeptanz zu erlangen, im Einklang mit der Legitimitätstheorie. Behauptungen, dass Legitimität zu einem der kritischsten Themen für Unternehmen im 21. Jahrhundert geworden ist (Marais, 2012), werden heute weithin akzeptiert.

Die Legitimationstheorie basiert auf der Idee, dass ein "Gesellschaftsvertrag" zwischen Wirtschaft und Gesellschaft besteht. Die Gesellschaft wird als berechtigt angesehen, Unternehmen zu erlauben, zu existieren und Rechte zu haben, und im Gegenzug erwarten, dass sie ihre Erwartungen hinsichtlich ihrer Geschäftstätigkeit erfüllen. Um zu überleben, muss ein Unternehmen daher sicherstellen, dass die Tätigkeiten, die es tatsächlich unternimmt, den Werten und Normen der Gesellschaft entsprechen oder wahrgenommen werden. Wenn die Erwartungen der Gesellschaft nicht erfüllt werden, d. H. Das tatsächliche oder wahrgenommene Verhalten eines Unternehmens nicht im Einklang mit sozialen Werten und Normen steht, besteht ein Vertragsbruch und es kann sich eine Legitimitätslücke entwickeln. Kürzlich wurden Legitimität und Der Gesellschaftsvertrag im Rahmen der "Sozialen Betriebserlaubnis" (Demuijnck und Fasterling, 2016) diskutiert.

Von den Unternehmen wird daher nicht nur erwartet, dass sie Aktivitäten haben, die mit gesellschaftlichen Werten in Einklang stehen, sondern auch über solche Aktivitäten kommunizieren. Studien zur Legitimationstheorie stellen fest, dass die Zugehörigkeit der Industrie mit Offenlegungen sozialer Verantwortung in Zusammenhang steht; mit bestimmten Branchen, die eine hohe Sichtbarkeit haben oder im Allgemeinen erhebliche Umweltauswirkungen haben, stärker in die Offenlegung von Informationen über soziale Verantwortung einbezogen werden (Patten und Crampton, 2004).

Das Interesse an CSR an mnes als "guten Unternehmensbürgern" (Kolk und Van Tulder, 2006; Fortanier und Kolk, 2007) insbesondere im Kontext der Schwellenländer (Vives, 2006) sowie der

Entwicklungsländer (Luken und Stares, 2005), obwohl der afrikanische Kontinent nach wie vor viel weniger vertreten ist als andere Regionen (Kolk & Lenfant, 2013).

Untersuchungen in den Entwicklungsländern haben jedoch im Allgemeinen ergeben, dass das Ausmaß der CSR-Angaben in Jahresberichten geringer ist als in den Industrieländern. Diese Studie untersucht daher das Niveau und die Gründe für die CSR-Offenlegung von KMU im Gastgewerbe auf Mauritius durch eine Überprüfung ihrer Jahresberichte unter Verwendung eines Inhaltsanalyseverfahrens. Ziel ist es, die Möglichkeit zu erkunden, die Legitimitätstheorie als plausible Erklärung für csr-Berichtspraktiken multinationaler Hotelgruppen im Kontext eines Entwicklungslandes zu verwenden.

Mauritius ist ein kleiner Inselstaat im Indischen Ozean und eine der Erfolgsgeschichten Afrikas. Die Wahl der mauritischen Tourismusindustrie ist aus mehreren Gründen motiviert. Ein wichtiger Beitrag zum "Mauritian-Wunder" war die Expansion des Luxustourismus. Das Land versucht auch aktiv, ausländische Investitionen in ausländische Direktinvestitionen und multinationale Unternehmen (MNE) anzuziehen. Darüber hinaus ist das Land eines der ersten unternehmen, das es seit 2009 verpflichtet hat, 2 % ihrer Buchgewinne für CSR-Aktivitäten zu verwenden, um eine nachhaltigere Entwicklung zu fördern. Mit der raschen Entwicklung der Tourismusindustrie werden Themen wie die Überentwicklung der Küstenregion, die zunehmende Verschmutzung und die Missachtung der natürlichen Ressourcen zu wichtigen Sorgen. Die Notwendigkeit, dass die Akteure der Tourismusbranche ein sozial und umweltverträgliches Verhalten an den Tag legen, wird zunehmend von Bedeutung.

Die Ergebnisse dieser Studie könnten daher die Motivationen multinationaler Hotelgruppen, sich an CSR-Initiativen zu beteiligen und zu melden, stärker beleuchten und eine Grundlage für die Entwicklung der öffentlichen Politik in Bezug auf die CSR-Berichterstattung für kleine Inselstaaten und Entwicklungsländer bilden. Die vorliegende Studie trägt daher aus der Perspektive eines offenen kleinen Inselstaates, der weitgehend vom Tourismus sowie aus der Perspektive eines afrikanischen und Entwicklungsländers abhängig ist, zur Literatur bei.

Dieser Beitrag bietet zunächst einen kurzen Überblick über die theoretische und empirische Literatur rund um die CSR- und CSR-Berichterstattung mit besonderem Schwerpunkt auf mnes und der Hotellerie. Anschließend wird die Forschungsmethodik beschrieben. Als nächstes werden die Forschungsergebnisse vorgestellt und diskutiert. Die Studie schließt mit Empfehlungen sowie Einschränkungen der Studie und Richtungen für die zukünftige Forschung.

SCHLUSSFOLGERUNG

Diese Studie zielte darauf ab, das Niveau der CSR-Berichterstattung über multinationale Hotelgruppen, die in den 4- und 5-Sterne-Kategorien in Mauritius tätig sind, durch eine Überprüfung der öffentlichen Medien, insbesondere ihres Jahresberichts, durch eine Inhaltsanalyse zu ermitteln und die Möglichkeit zu untersuchen, die Legitimitätstheorie als plausible Erklärung für ihre CSR-Berichtspraktiken zu verwenden. Es wurde festgestellt, dass es eine extreme Vielfalt in Format und Information zur Verfügung gestellt. Die meisten Unternehmen geben jedoch informationsbezogene Arbeitskräfte und in unterschiedlichem Maße über andere Kategorien wie Umwelt, Compliance und lokale Gemeinschaften preis. Es wurde auch festgestellt, dass die CSR-Enthüllungen wenig quantifizierbare Daten enthalten, wobei die Angaben überwiegend deklarativer Natur und selbstlobend sind. Die Ergebnisse belegen daher, dass CSR-Enthüllungen in der mauritischen Tourismusbranche Versuche von Unternehmen darstellen, ihr Unternehmensimage zu verbessern und als verantwortungsvolle Unternehmensbürger angesehen zu werden, und dass die Berichterstattungspraktiken der Unternehmen in der Branche hauptsächlich symbolisches Verhalten widerspiegeln, das häufig als "grünes Waschen" bezeichnet wird.

TRANSLATED VERSION: PORTUGUESE

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VERSÃO TRADUZIDA: PORTUGUÊS

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INTRODUÇÃO

Em uma época em que o mundo enfrenta inúmeras crises econômicas, sociais e ambientais, muitas questões surgem sobre a validade e sustentabilidade dos modelos de negócios e desenvolvimento existentes. O termo desenvolvimento sustentável foi cunhado no artigo Nosso Futuro Comum, da Comissão Brundtland (1987, p. 43) que define o desenvolvimento sustentável "como desenvolvimento que atenda às necessidades do presente sem comprometer a capacidade das gerações futuras de atender às suas próprias necessidades". Em sua essência, o princípio do desenvolvimento sustentável visa encontrar um equilíbrio entre rentabilidade de curto prazo e sustentabilidade a longo prazo. O Desenvolvimento Sustentável, no entanto, não é possível sem a participação das empresas como atores-chave das sociedades. A Responsabilidade Social Corporativa (RSE) pode ser definida de forma muito simples como o compromisso das empresas com um desenvolvimento mais sustentável. A definição do Conselho Empresarial Mundial para o Desenvolvimento Sustentável (1999, p.6) da RSE é "o compromisso contínuo das empresas de se comportar de forma ética e contribuir para o desenvolvimento econômico, melhorando a qualidade de vida da força de trabalho e de suas famílias, bem como da comunidade local e da sociedade em geral". O conceito de RSE exige, assim, que as empresas levem em conta considerações sociais, ambientais e econômicas relacionadas às suas atividades e suas interações com seus stakeholders de forma voluntária (Comissão Europeia, 2001).

Por outro lado, outro fenômeno conhecido como "globalização" também vem revolucionando a forma como as organizações operam há algumas décadas. A remoção das barreiras comerciais e o livre fluxo de capital e recursos através das fronteiras nacionais tem levado cada vez mais ao surgimento e crescimento de empresas multinacionais (mnes). A globalização também desempenhou um papel significativo como um catalisador para a responsabilidade social corporativa, já que a maioria dos mnes tem sede em economias desenvolvidas, onde as organizações são pressionadas pela regulação governamental, mídia de massa e grupos de cidadãos, como ongs, para serem socialmente responsáveis. Além disso, as operações de negócios tornaram-se muito mais transparentes com o avanço das modernas tecnologias de informação e comunicação. Essa visibilidade aumentada garante que ações corporativas antiéticas estejam cada vez mais sujeitas a escrutínio e críticas públicas. Os mnes também precisam buscar o objetivo da responsabilidade social para obter aceitabilidade nos diferentes mercados em que operam, em consonância com a teoria da legitimidade. Alegações de que a legitimidade se tornou uma das questões mais críticas para as empresas no século XXI (Marais, 2012) são agora amplamente aceitas.

A teoria da legitimidade baseia-se na ideia de que existe um "contrato social" entre as empresas e a sociedade. A sociedade é considerada para permitir que as empresas existam e tenham direitos, e em troca espera que elas cumpram suas expectativas sobre como suas operações devem ser conduzidas. Portanto, para sobreviver a uma empresa deve garantir que as atividades que realiza realmente sejam ou sejam percebidas como de acordo com os valores e normas da sociedade. Quando as expectativas da sociedade não são cumpridas, ou seja, o comportamento real ou percebido de uma empresa não está de acordo com os valores e normas sociais, existe uma quebra de contrato e uma lacuna de legitimidade pode se desenvolver. Recentemente, a legitimidade e o contrato social foram discutidos sob a construção da "licença social para operar" (Demuijnck e Fasterling, 2016).

Espera-se, portanto, que as empresas não só tenham atividades alinhadas com os valores sociais, mas também que se comuniquem sobre tais atividades. Estudos de teoria da legitimidade acham que a afiliação da indústria está relacionada às divulgações de responsabilidade social; com certas indústrias com alta visibilidade ou um impacto ambiental potencialmente mais importante em geral sendo mais envolvidos na divulgação de informações de responsabilidade social (Patten e Crampton, 2004).

Tem havido um crescente interesse por RSE de mnes como "bons cidadãos corporativos" (Kolk e Van Tulder, 2006; Fortanier e Kolk, 2007) particularmente no contexto das economias emergentes (Vives, 2006) bem como dos países em desenvolvimento (Luken e Stares, 2005), embora o continente africano permaneça muito menos representado do que outras regiões (Kolk & Lenfant, 2013).

Pesquisas nos países em desenvolvimento, no entanto, geralmente descobriram que a extensão das divulgações da RSE em relatórios anuais é menor do que nos países desenvolvidos. Este estudo investiga, assim, o nível e as razões para a divulgação de mnes no setor de hospitalidade nas Maurícias por meio de uma revisão de seus relatórios anuais por meio de um procedimento de análise de conteúdo. O objetivo é explorar a possibilidade de usar a teoria da legitimidade como uma explicação plausível para as práticas de relatórios da RSE por grupos multinacionais de hotéis no contexto de um país em desenvolvimento.

Maurício é um pequeno estado insular no Oceano Índico e é uma das histórias de sucesso da África. A escolha da indústria turística mauritiana é motivada por várias razões. Um importante contribuinte para o "milagre mauritiano" tem sido a expansão do setor de turismo de luxo. O país também está ativamente tentando atrair investimentoestrangeiro em termos de FDI e empresas multinacionais (mnes). Além disso, o país é um dos primeiros do mundo a tornar obrigatório que as entidades lucrativas dediquem 2% de seus lucros de livros às atividades de RSE desde 2009, com o objetivo de promover um desenvolvimento mais sustentável. Com o rápido desenvolvimento da indústria do turismo, questões como o super-desenvolvimento da região costeira, o aumento da poluição e o desrespeito aos recursos naturais estão se tornando preocupações importantes. A necessidade de os atores da indústria do turismo adotarem um comportamento social e ambientalmente responsável está se tornando cada vez mais importante.

Os resultados deste estudo poderiam, assim, lançar mais luz sobre as motivações dos grupos hoteleiros multinacionais para se engajar e relatar certos tipos de iniciativas de RSE e fornecer uma base para o desenvolvimento de políticas públicas relativas ao relatório da RSE para pequenos estados insulares e países em desenvolvimento. O presente estudo contribui, portanto, para a literatura na perspectiva de um pequeno estado insular aberto, em grande parte dependente do turismo, bem como da perspectiva de um país africano e em desenvolvimento.

Este artigo fornece primeiro uma breve visão geral da literatura teórica e empírica em torno dos relatórios de RSE e RSE com ênfase especial nos mnes e na indústria da hospitalidade. A metodologia de pesquisa é então descrita. Em seguida, os resultados da pesquisa são apresentados e discutidos. O estudo conclui com recomendações, bem como limitações do estudo e direções para futuras pesquisas.

CONCLUSÃO

Este estudo teve como objetivo verificar o nível de relatórios da RSE de grupos multinacionais de hotéis que operam nas categorias 4 e 5 estrelas nas Maurícias através de uma revisão dos meios de comunicação de domínio público em particular de seu relatório anual através de uma análise de conteúdo e explorar a possibilidade de usar a teoria da legitimidade como uma explicação plausível para suas práticas de relatórios de RSE. Verificou-se que havia extrema diversidade no formato e nas informações fornecidas. No entanto, a maioria das empresas divulga informações relacionadas ao trabalho e, em uma medida variada, sobre outras categorias, como meio ambiente, compliance e comunidades locais. Verificou-se também que as divulgações da RSE contêm poucos dados quantificáveis, sendo as divulgações em sua maioria declarativas de natureza e auto-laudatórias. Os resultados, portanto, evidenciam a possibilidade de que as divulgações da RSE na indústria do turismo mauriciano representem tentativas das empresas de melhorar sua imagem corporativa e serem vistas como cidadãos corporativos responsáveis e que as práticas de relatórios das empresas no setor refletem principalmente comportamento simbólico muitas vezes referido como "lavagem

verde" Nesse caso, a teoria da legitimidade pode ser vista como uma explicação adequada para tais divulgações para os grupos multinacionais no contexto de um país em desenvolvimento.