

STAKEHOLDER ENGAGEMENT IN THE HOSPITALITY INDUSTRY: AN ANALYSIS OF COMMUNICATION IN SMEs AND LARGE HOTELS

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This research presents an evaluation model for the communication of stakeholder engagement (SE) process, a relevant aspect able to enhance firms' social legitimacy and reputation. Stakeholder involvement is a main component in the corporate social responsibility activities of companies. Drawing on academic literature, international standards and guidelines on SE, a scoring model was created, with the aim to verify companies' attention to the SE communication process. To test the scoring model, a thematic content analysis was conducted on international hotel companies' sustainability reports that were published in 2017 in adherence to the Global Reporting Initiative, as well as on their websites. The results show a greater use of sustainability reports for the communication of the SE. The study confirms that large companies are more attention to SE. Hotels inform their stakeholders, but are not ready for their involvement. The research offers a contribution to improve the management of relations with stakeholders and their involvement in the value co-creation. The study highlights the areas that can be strengthened to improve the SE activities and their communication.

KEYWORDS: *stakeholder engagement; hospitality industry; digital communication; sustainability report; corporate social responsibility*

INTRODUCTION

In the past years, companies have paid more attention to corporate social responsibility (CSR) with mounting awareness that focusing on sustainable development can contribute positively to the pursuit of long-term competitive advantages. Potential benefits range from reputation improvement to risk reduction and to better relationships with employees and stakeholders (Carroll &

Shabana, 2010; King & Whetten, 2008; Kurucz et al., 2008; Pivato et al., 2008; Vogel, 2005).

Large companies are currently increasingly involved in drafting sustainability reports; however, publishing reports with comprehensive and relevant information is a challenge.

It is necessary to determine whether the growth in the adoption of sustainability reports was driven by greater attention to the environment and to the stakeholders' demands. It is necessary to determine whether the growth in the adoption of sustainability reports was driven by greater attention to the environment and to the stakeholders' demands.

A strategy based on relational CSR thus implies stakeholder involvement in a network of mutual responsibility (Andriof et al., 2002; Manetti, 2011). Stakeholder engagement (SE) requires the management of stakeholder participation in decision making and company governance (Greenwood, 2007; Hinna, 2002). The quality of CSR is linked to the results of SE activities (Frostenson et al., 2011).

Companies must enhance relations with its stakeholders, adopting information, listening, and involvement paths (Morsing & Schultz, 2006) aimed at increasing social legitimacy (Luo et al., 2015) and the credibility of CSR actions (Du et al., 2010). In this regard, it should be considered that, in recent years, stakeholders have more expectations for companies' ethical and social behavior (Alniacik et al., 2011), and they demand more information about the social and environmental impacts of companies' entrepreneurial strategies.

There is empirical evidence in the literature of high levels of stakeholder dialogue in CSR, but several authors have shown that there is no evidence of these activities in the sustainability reports (Manetti, 2011). Companies must demonstrate to stakeholders the usefulness of their involvement and that they consider their requests in decision-making processes. They can do it with good quality communication of SE processes.

During the past years, academics have explored several aspects able to have an impact on CSR reporting behavior, such as a firm's size (Morhardt, 2010). The analysis of the role of company size in the SE process is inspired by the number of stakeholders and the consequent greater impact on society (Campopiano & De Massis, 2015; Young & Marais, 2011).

In the tourist sector the interest and the activities related to the social responsibility are even more developed (Coles et al., 2013), there is a greater need to involve stakeholders in CSR activities, because the lack of (or ineffectiveness of) stakeholder participation is an obstacle to sustainable development on account of the close relationship between the company and territory. Hotels have a direct responsibility in preserving the environment, as it determines the quality and satisfaction of the tourist's experience (Frey & George, 2010; Smerecnik & Andersen, 2011; Yadava & Sinha, 2016). To evaluate the quality of the SE communication process, a model of analysis is proposed that considers qualitative variables identified through the general principles of sustainability reporting and

SE activity, as defined by the international reference standards (Global Reporting Initiative [GRI], 2016), AccountAbility 1000 (AA1000, 2015), and International Integrated Reporting Council, as well as the literature on the topic.

Hotels that publish a sustainability report on Global Reporting (<https://www.globalreporting.org/Pages/default.aspx>) were included. The decision to examine corporate websites derives from their central role in communicating with the companies' stakeholders (Ettinger et al., 2018; Gakhar, 2012; Sobhania et al., 2012). Corporations' websites are the main information source on companies' activities and the open window to engage stakeholders in a dialogue about their CSR activities (Du et al., 2010; Moreno & Capriotti, 2009).

Consistency between communication tools is essential for improving company's reputation (Gurău, 2008).

The theoretical implications concern the contribution of this article to the involvement and communication with stakeholders, which have barely been explored (Moratis & Brandt, 2017). The managerial implications concern (a) using constructive SE to improve the contribution, with the aim of defining business strategies; (b) perfecting communication with stakeholders, thus contributing to increased corporate reputation; (c) growing personnel awareness of the role that SE policies can play in the pursuit of long-term competitive advantages.

Future research could reproduce this study in different areas to confirm the usefulness of the model. Moreover, an analysis of the different approaches of companies can highlight factors that determine the behavior of the companies themselves.

LITERATURE REVIEW

Stakeholder Engagement Communication in CSR Strategies

A company's reputation has a relational origin that is strongly affected by the effects and consequences of its associations with its stakeholders (Shams, 2016), assuming that it is within the causal scope of stakeholders to contribute mutually beneficial value to the key stakeholders or value network (Gide & Shams, 2011; Shams, 2016).

Listening to and involving stakeholders allows the company to direct its choices toward shared goals while also promoting transformation and social change (Thrassou & Vrontis, 2009; Bebbington et al., 2007; Golinelli & Volpe, 2012). Through a methodologically systematic review Leonidou et al. (2018) provide a comprehensive understanding of stakeholders engagement practice, aimed to improving innovation management and entrepreneurship development.

In recent years, the model of relationships with stakeholders has evolved from a listening approach to a fully involved decision-making processes and company governance (Weber & Marley, 2010; Greenwood, 2007; Hinna, 2002).

Stakeholder theory holds that business behavior is determined by the goal of balancing the demands of various stakeholders; CSR practices represent a

response to stakeholders' expectations. Stakeholder theory suggests that managing relationships between the firm and stakeholders contributes to increase their financial performance (Donaldson & Preston, 1995; Freeman, 1984). Studies have conceded that there is no evidence in social and environmental reports about engagement and dialogue with stakeholders (Manetti, 2011). Therefore, companies must use a process of quality communication of SE to demonstrate to stakeholders the usefulness of their involvement. Standards consultancies AccountAbility and the GRI also include stakeholder involvement in their recommended best practices for sustainability reporting. SE enables the organization to align with stakeholders' interests and to identify material issues for strategy and subsequent reporting, thus giving the intended users information that is more complete and useful (e.g., Manetti, 2011; Thomson & Bebbington, 2005).

Companies can enjoy concrete benefits from CSR if

- they involved stakeholders in strategic decision making (Frostenson et al., 2011);
- they communicate their initiatives to relevant stakeholders (Maignan & Ferrell, 2004); and
- they communicate about their SE process and the its goals (Du et al. 2015; Luo et al. 2015)

SE communication helps increase the credibility of CSR company actions (Du et al., 2010; Kim & Kim, 2019), improving social legitimacy (Luo et al., 2015) and building a solid and sustainable reputation (Dal Maso et al., 2017; Jo & Na, 2012; Romenti, 2010). It is important for companies to have good quality SE communication to demonstrate how stakeholders are really involved, how they are able to react to their responses and what results are obtained when stakeholders are involved in the decision-making process.

Through their communication of SE processes, companies highlight how they identify and involve stakeholders, how they use information from stakeholders, and their commitment to transparency in answering questions that stakeholders raise (Guix et al., 2018). Firms can pursue this objective to improve the communication quality of their SE processes and then show that the contents of their SE process communication are consistent with the AA1000 reporting standards.

The quality of CSR strategies and the resulting benefits are linked to the results of the SE activities (Scaltrito, 2016; Frostenson et al., 2011). Therefore, in order to create a model for evaluating SE communication, it was necessary to identify the activities of the SE process, which are summarized below in macro-processes (Greenwood, 2007; Morsing & Schultz, 2006):

- *Stakeholder mapping*: Identifying and classifying the company's relevant stakeholders (Clarkson, 1995; Waddock, 2002).
- *Stakeholder management*: Recognizing stakeholder expectations through management activities aimed at reconciling the various interests (Di Antonio, 2012; O'Dwyer, 2005).

- *SE*: Providing activities to involve stakeholders in decision-making processes through a participatory and responsible dialogue. The adoption of appropriate SE processes is an example of good governance (Devinney et al., 2013; Fassin & Van Rossem, 2009), so companies should pay special attention to the communication and reporting of this process.

Based on the public information model (Grunig & Hunt, 1984), Morsing and Schultz (2006) identified three main strategies through which companies can communicate with stakeholders: information, listening, and involvement. Information and listening strategies can be described as “unilateral,” because they allow companies to gain feedback and to convey certain information. These strategies are pursued through the first two macroprocesses of mapping and management. On the other hand, involvement implies the active participation of stakeholders in a dialogue aimed at supporting choices regarding sustainable development. Here, the term *involving stakeholders* means considering stakeholders’ expectations and interests when companies make decisions and adopting choices that respond to the needs they expressed.

However, it is not enough for companies to carry out a SE process that leads to their involvement in the decision-making process. Companies must also communicate the activities carried out and the results achieved in responding to stakeholders’ expectations.

The evaluation of the quality of SE communication is not simple, because one of the inherent limits is in the difficulty of measuring purely qualitative concepts. Manetti (2011) examined sustainability reports through content analysis, and noted that SE activity is used as a way of legitimizing and managing stakeholders, rather than as a means of really involving them. The work of Haddock-Fraser (2012) focused on consumers’ perception of the contents of communications received through the media, while others attempted to evaluate the quality of engagement achieved through social media in particular (Bonsón & Ratkai, 2013; Manetti & Bellucci, 2016).

Birindelli et al. (2015) and Venturelli et al. (2018) developed SE scoring models based on items identified mostly using the AA1000 process standard, which they tested in the banking sector. Moratis and Brandt (2017) observed the status and quality of SE by examining the sustainability reports published by European companies, highlighting the lack of information in these reports—especially in companies that choose to produce sustainability reports.

Vollero et al. (2018) have found some differences in the CSR’s practices adopted by controversial and noncontroversial industries as well as the involvement strategies used in the corporate websites. The tourist sector has increased the engagement actions in social responsibility (McGehee et al., 2009; Coles et al., 2013). Consequently, it is important for hotels to be involved in environmental management, and it is important for them to communicate to stakeholders about what they do (Öberseder et al., 2013). Consequently, it is important for the hotels to be involved in environmental management, and it is important for them to communicate to stakeholders about what they do (Öberseder et al., 2013).

Specifically, Guix et al. (2018) examined the sustainability reports of 50 hotels, highlighting a lack of transparency in identifying stakeholders and noting the discussions of the dialogue mechanisms and the consideration of their contribution to defining decisions.

Online CSR communication in the hotel industry has attracted increasing attention, but it is still considered under-researched (Coles et al., 2013; Ettinger et al., 2018; Line & Runyan, 2012). This work aims to contribute to the analysis of communications of SE activities by identifying a model adapted to the various communication channels.

CSR, Stakeholder Engagement Communication and Company Size

Research into CSR and SE activities has mainly dealt with large companies, and the theoretical models that explain the CSR strategies of such firms cannot always be generalized to small- and medium-sized companies. For large businesses, the search for social legitimacy is explained by stakeholder theory, while for small businesses operating in certain territorial contexts, the literature interprets that as being related to social capital (Del Baldo, 2012).

The literature has investigated the characteristics such as size (Westman et al., 2018; Baumann-Pauly et al., 2013; Morhardt, 2010) affect firm CSR reporting behavior. Some studies suggest that small and medium enterprises (SMEs) have advantages in that they have an entrepreneurial style with lean organizational structures (Bos-Brouwers, 2010). Darnall et al. (2010) identified three factors (resource scarcity, simplified decision making, and greater propensity for innovation) that lead the smaller company to be more reactive to stakeholder pressures (of each type) when adopting proactive environmental practices.

Small businesses are oriented toward a local market and therefore respond better to stakeholders' concerns; in fact, attention to stakeholders becomes essential to grow one's reputation (Besser, 1999). At the local level, their success is often linked to the degree of legitimacy and approval they receive from local stakeholders (Perrini et al., 2007).

On the other hand, two important considerations (Campopiano & De Massis, 2015; Young & Marais, 2011) should be brought to the process of SE: The number of stakeholders involved and the greater impact on society a company has. SMEs have different financial and managerial resources, and the decision-making process is organized differently compared to large firm (Gilmore et al., 2001).

The CSR activities that are implemented, the goals that are pursued, and size are among the variables that influence different attitudes among companies of different sizes (Russo & Tencati, 2009). It has also emerged that small companies are different from large companies in their orientation toward CSR and stakeholder involvement, although not any less so (Jenkins, 2006). The choices of SMEs can be dictated by the sector, the product, or the orientations competitors assume (Chan, 2011; Matten & Moon, 2008). It is reported in the literature

(Apospori et al., 2012) that the competitiveness of SMEs' CSR actions should be observed in individual specific contexts, taking into account both the context (sector, environment, and location), and the internal factor (management, culture, and values).

Entrepreneurs do not always perceive the benefits of CSR action, especially in small contexts. It is not easy for small- and medium-sized companies to gain the reputations of large companies, as they have lower visibility and receive different attention from communication channels. This is also due to the informality of their CSR strategies, which do not allow the identification of the various steps in the CSR path, from SE to strategy implementation (Choi et al., 2013). In this regard, Klein and Vorbohle (2010) define the CSR strategies of SMEs as "not strategic," that is, they are not profit-oriented but instead are aimed at giving back something to the society that hosts themselves. In this way, the relationship between CSR and competitive advantage fails.

Our position is that in the presence of stakeholder pressures, a firm's size influences its orientation to SE. SMEs have unique characteristics that differentiate their marketing from large organizations' marketing; the language used by SMEs to communicate is not typical of language larger firms use for CSR and of SE.

Principles and Standards of Nonfinancial Reporting for SE

As already stated, a literature review and a verification of the principles and standards of reference for sustainability are needed before describing the scoring model of SE communication activities. Some indications are defined by the AA1000 Stakeholder Engagement Standard (SES, 2015), developed by the Institute of Social and Ethical AccountAbility, which provides a detailed explanation of the SE process, as well as a series of practice guidelines to make it effective.

The study proposes a model of analysis for the communication quality of SE processes that considers the AA1000 SES and in particular the three principles of inclusiveness, materiality, and responsiveness (as illustrated in Supplemental Figure S1, available online). Referring to these principles, you can evaluate the organization's identification and interaction with stakeholders, identify sustainability issues and respond to stakeholders' concerns. In more detail, the three principles of AA1000 SES 2015 are

1. Inclusiveness, which requires a process of dialogue and stakeholder participation in the definition of sustainability strategies, with the possibility of verifying the company's response against the stakeholders' expectations;
2. Materiality, which identifies the issues that are relevant to an organization and its stakeholders and that will play a role in decisions and actions, as well as the performance of the organization and its stakeholders;

3. Responsiveness, which refers to an organization's ability to respond to the topics solicited by stakeholders, and which plays a role in measuring performance in terms of sustainability; this may also include making decisions, taking actions and obtaining a certain performance, as well as communicating with the stakeholders.

The mentioned principles are fundamental for the definition of an effective SE process. In addition to them, the AA1000 SES (2015) identifies the four phases of the SE process and the actions to be carried out in each; the phases are planning, preparation, implementation, and activation of the commitment. The last phase includes the process review and improvement activities. A second point concerns GRI Standard (2016), which set the international standard for sustainability reporting and which attributes fundamental importance to the SE process. In the context of sustainability reporting, particular importance is given to the principle of materiality, that is, to the choice of topic considered relevant for reporting purposes not only for the company but above all for the stakeholders.

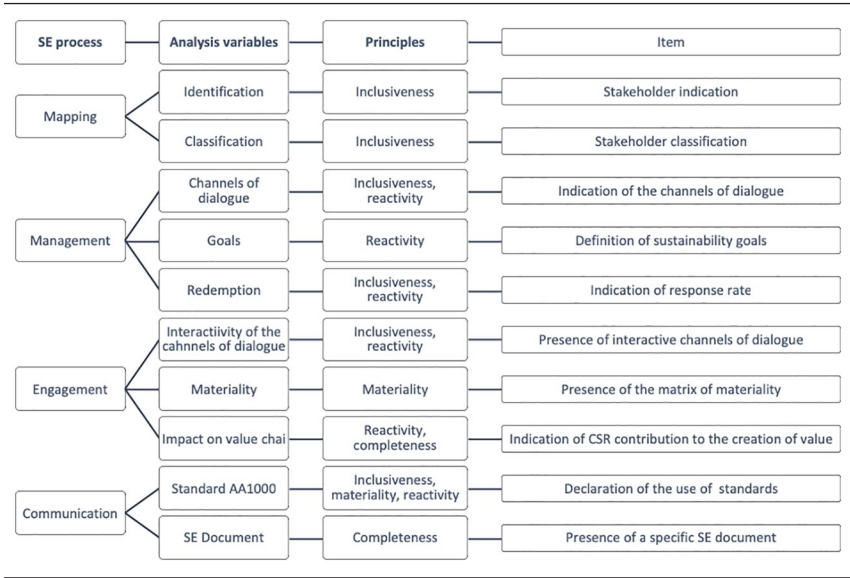
Inclusivity emerges as one of the crucial principles that delimit the contents of the report. It requires that, apart from identifying its stakeholders, the organization should describe their response to stakeholders' expectations and interests (distinguished by their different relationships) on the subject of sustainability. The GRI standard also requires completeness, which applies to both the method of collecting information (not neglecting any channels) and the way it is presented in the report, with the aim of allowing it to be evaluated by stakeholders and by the entire organization that produces this information.

A further point of reference is the integrated reporting framework from the International Integrated Reporting Council, which contains a series of guiding principles to be respected in the preparation of the integrated report and which assigns considerable importance to the SE process. The integrated report aims to highlight the connections between an organization's strategy, its governance, its economic and financial performance, and their effects on the economic, social, and environmental contexts. In this perspective, the integrated reporting framework requires that, in drawing up this document, the strategic perspective, the connection of the information, the future orientation, the exclusivity of the stakeholders, and the principles of informational conciseness, reliability, and relevance are all taken into account. At the same time, all this must be done without neglecting stakeholders' expectations and interests, and disciplining involvement in the materiality process (Supplemental Figure S1, available online).

Conceptual Framework and Research Question

The conceptual reference framework for examining the communication quality model of SE activities has been constructed here in accordance with findings

Figure 1
Conceptual Framework



Note: SE = stakeholder engagement; CSR = corporate social responsibility.

from the academic literature and in agreement with the principles of nonfinancial reporting of SE communication.

The study proposes a model for the analysis of the communication quality of SE processes that considers the AA1000 SES and in particular the three principles of evaluation: inclusiveness, materiality, and responsiveness (see Supplemental Figure S1, available online).

These principles allow to evaluate the procedures for identifying and engagement with stakeholders, the importance attached to the sustainability issues, and respond to stakeholder concerns.

To identify the terms of analysis, the SE macroprocesses have initially been classified (as defined in the literature cited), and for each of these, the individual activities have been listed and selected. We have chosen to add the “communication” macroprocess, as the informational dimension plays a fundamental role in the process of SE. Which item that was evaluated for each activity depended on the principles that the literature and the international reporting standards adopt for disclosing SE activities (Figure 1).

This analysis model has been tested in the hospitality industry with the aim of identifying how much attention hotels pay to the process of SE communication, measuring the quality of this attention in terms of sustainability (nonfinancial) reporting and in the digital communication strategies.

The research objectives of this article are set out below.

Research Question 1: What is the quality of SE communications in sustainability reports and on corporate websites?

Research Question 2: Is there any consistency across or difference between the quality of SE communications in sustainability reports and that on the websites?

Research Question 3: Does the quality of SE communications vary with company size?

METHOD

The first step involves producing a rating model of SE communications, constructed in a grid of qualitative variables (items) that represent the essential aspects of the SE process, identified by considering the conceptual framework described above. The identified items treated as dichotomous (dummy) indicators (with a value of 1 for presence and 0 for absence). Each SE process (Figure 1 and Table 1) was evaluated by accumulating scores assigned to individual Items; in this way the indicators have a logical validity and provide an adequate deviation (Babbie, 2011). Each SE process therefore has a value equal to the average of scores of the corresponding items. The sum of the items obtained was normalized to the range 0 to 1 (see Table 1 for an example of the scoring system).

The qualitative SE score (Se_{qual}) for each hotel is represented by the value obtained for each of the 10 qualitative variables as a percentage of the maximum possible value.

$$Se_{qual} = \frac{\sum_{i=1}^n \left[\frac{var(i)}{max\,var(i)} * 100 \right]}{n}.$$

The proposed scoring model has been tested on the 94 hotel companies, which published a Sustainability Report (Year 2017) on Global Reporting (<https://www.globalreporting.org/Pages/default.aspx>). The selected hotels are in different countries (Supplemental Figure S2, available online) and have different characteristics (Supplemental Figure S3, available online).

The report and website contents underwent content analysis, a consolidated method of communication analysis (Guthrie & Abeysekera, 2006; Guthrie et al., 2004). The analysis was performed manually, without the use of dedicated software, because it was necessary to interpret some of the aspects under analysis. Two PhD students and an assistant professor conducted the analysis at separate times and without exchanging suggestions except for the adopted criteria to decrease the level of subjectivity in the analysis.

RESULTS

A quarter of the companies showed scores close to zero for both the report and the website analysis, indicating that they paid little attention to SE. This contributed significantly to the range of scores achieved for the reports and websites. Half of the companies prepared the report in accordance with the GRI

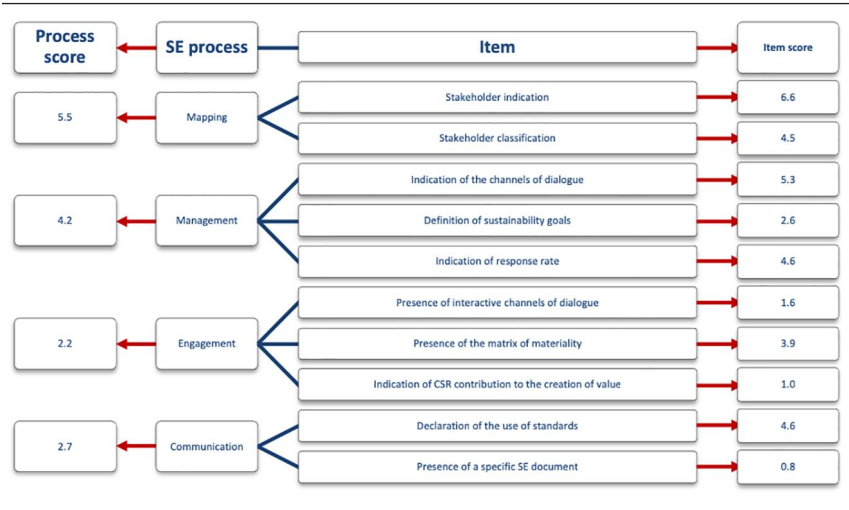
Table 1
The Items in the SE Quality Analysis

Item	Motivation	Object of Analysis	
Mapping	Identification of the stakeholders represents the first step in the construction of a participatory and accountable dialogue	Stakeholders not indicated	0
		Stakeholder indicated	1
Classification	Stakeholder classification is fundamental to building a participatory and accountable dialogue	Stakeholder not classified	0
		Stakeholder classified	1
Channels of dialogue	Channels of dialogue diversification are indispensable to ensuring inclusiveness and effective responses	Channels of dialogue not indicated	0
		Channels of dialogue indicated	1
Redemption	Redemption identifies the response to stakeholders' requests and the transparency of management action	Response rate not indicated	0
		Response rate for each channel indicated	1
SE goals	The definition of sustainability goals allows a greater ability to respond to stakeholders	Goals not defined	0
		Goals defined	1
Interactivity of the channels of CSR dialogue (chat, forum, blog, social media)	The presence of interactive channels of dialogue allows greater inclusiveness of stakeholders	Not interactive channels of dialogue	0
		Interactive channels of dialogue	1
Materiality	Materiality concerns the process of identifying the issues considered relevant for companies and stakeholders	Matrix not reported	0
		Matrix reported	1
Impact on value chain	Identification of the contribution of CSR activities to the creation of value	Impact not indicated	0
		Impact indicated	1
Standard AA1000	The AA1000 standard is the only reference for the definition of the SE process	Use of standard not declared	0
		Use of standard declared	1
SE document/section	Drafting of a document or section concerning the SE process	No SE document or section	0
		An SE document or section exists	1

Note: SE = stakeholder engagement; CSR = corporate social responsibility; AA1000 = AccountAbility 1000.

framework, while the other half published non-GRI reports. Most of the reports were in English (60%), while German and Chinese companies use their own languages.

Figure 2
Report Analysis Scores



Note: SE = stakeholder engagement; CSR = corporate social responsibility.

Supplemental Figure S4 (available online) shows the different sample compositions of the data. The percentage of companies that did not use their websites to communicate the process is consistent (results are on the x-axis: in total, 38 hotels did not use their website to communicate their SE activities or to maintain relationships with their stakeholders).

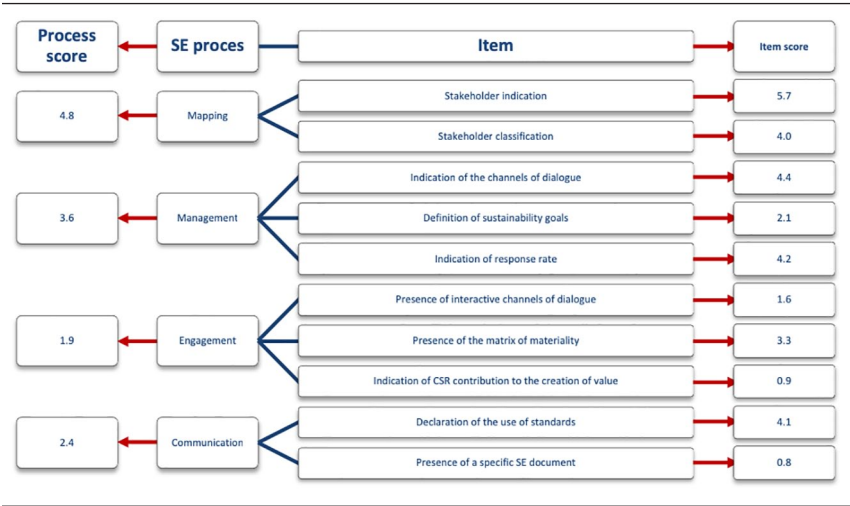
Looking at the area on the top right of Supplemental Figure S4 (available online), 33% of companies show average values of 6 or more for both channels, which shows the clear demarcation between those which pay attention to the quality of the communication process and those who neglect it.

The qualitative indicator is equal to 3.5, highlighting that the companies paid attention to SE issues. The result of the website analysis is even lower, at 3.1.

With regard to the first question, communication quality is still low in the hospitality sector, and there is a preference for reporting via website. It should be borne in mind that 27 hotels published the report on their website; net of these cases, the website analysis score would be even lower. The scores for the two channels are shown in Figures 2 and 3.

The items showing higher quality communications are those concerning the stakeholders and the channels through which companies interact with them; in fact, the companies rarely stated that they employed such interactive communication channels, and they just as rarely provided specific documentation of such activity. When attention is shifted to the macroprocesses, the mapping process attracts more attention, while the other results show actions that are also not very involving, but are only linked to identification and listening.

Figure 3
Website Analysis Scores



Note: SE = stakeholder engagement; CSR = corporate social responsibility.

The data emerging from the website analysis confirm the findings, though with a lower overall attention on the part of the hotels. Except for the value detected for stakeholder indication, the remaining items show lower-than-average values, confirming that less attention is paid to websites for SE communication.

The analysis of each item for the reports and websites shows a substantial gap, which is greater for activities related to mapping and management, and lower for engagement. The gap is lower for engagement and for communication standards because both values found in the analysis of the reports and websites are very low. Hence, this answers the second research question of whether sustainability reports show higher communication quality than do the websites—which, as mentioned, in some cases present only the previously published report.

The analysis model confirms that SMEs paid less attention to the topic of SE and to the communication of these activities.

The overall score for companies classified by size is shown below:

$Se_{sme_report} = 1.9$	$Se_{large_report} = 4.0$
$Se_{sme_website} = 1.9$	$Se_{large_website} = 3.6$

Both size categories show a greater use of communication through sustainability reports (see Table 2).

Regarding each activity, large companies identify and declare the relevant stakeholders in three out of four cases. This gap is greater for communication

Table 2
Score Report and Website for Both Size Categories

Score Report Large			Score Website Large		
Process	Item		Process	Item	
6.5	Mapping	Identification Classification	5.7	Mapping	Identification Classification
4.7	Management	Channels of dialogue Redemption	4	Management	Channels of dialogue Redemption
2.6	Engagement	Goals Interactive channels of dialogue Materiality	2.4	Engagement	Goals Interactive channels of dialogue Materiality
3	Communication	Impact on value chain SE document Standard AA1000	2.6	Communication	Impact on value chain SE document Standard AA1000
Score Report SME			Score Website SME		
Process	Item		Process	Item	
1.7	Mapping	Identification Classification	2.25	Mapping	Identification Classification
1.1	Management	Channels of dialogue Redemption	1.7	Management	Channels of dialogue Redemption
0.7	Engagement	Goals Interactive channels of dialogue Materiality	0.8	Engagement	Goals Interactive channels of dialogue Materiality
1	Communication	Impact on value chain SE document Standard AA1000	1	Communication	Impact on value chain SE document Standard AA1000

Note: SME = small and medium enterprise; SE = stakeholder engagement; CSR = corporate social responsibility; AA1000 = AccountAbility 1000.

The value in boldface indicate the score of the single process . It's the average value of the reference items of the process.

through the website. Specifically, the largest deviations for both channels (report and website) concern identification of the stakeholders, the definition of goals, and the indication of the channels of dialogue.

We can thus say in answer to the third question that a company's size significantly affects its propensity to undertake SE communication.

DISCUSSION

The study confirms that large hotels are more attention to SE. This attention does not vary if firms vary their communication strategy (listening and information). Our analysis of the quality of the communication activities of the SE process found that inadequate attention is paid to it in the hospitality sector. Companies thus tend to inform their stakeholders, but are not ready for them to be involved. Involvement means that the company recognizes the value of including stakeholders in CSR decisions (Morsing & Schultz, 2006), resulting in the generation of guidelines on what actions should be taken in case of a discrepancy between stakeholders and management over critical issues and regarding stakeholders' expectations (Cooke & Kothari, 2001). The same company may choose to maintain informative relationships because confrontation and dialogue can be challenging and risky.

The lack of involvement is greater regarding communication through websites, despite the potential of this tool to encourage involvement (i.e., chats, forums, blogs, etc.). These companies define their CSR agenda internally, adopting a self-centered communication strategy (Colleoni, 2013).

The analysis of variance test (Supplemental Table S1, available online) confirms the existence of two different orientations among companies: Those who are oriented toward stakeholders and identify stakeholders, and in rare cases even classify them, and communicate with them through sustainability reports and their own websites; and those companies that do not identify or map stakeholders, and therefore do not have listening or communication activities.

Companies oriented toward their stakeholders have also begun to communicate the strategies they have adopted and the results they have achieved after listening to their stakeholders; however, the same companies are not very active in engaging with their stakeholders. Companies in the other group do not communicate their attitudes about stakeholder involvement.

The variance is greater between the two groups regarding stakeholder management activities of listening and communicating, but it is lower for engagement, because there is little activity in these strategies. These results were also confirmed by checking the company websites.

Managerial Implication

The study contributes to enriching the literature on theoretical models that analyze the communication of SE processes in sustainability reporting and in digital environments. Previous studies of SE process communication activities

have mostly focused on analyzing individual communication channels (Guix et al., 2018; Manetti & Bellucci, 2016; Venturelli et al., 2018; Vollero et al., 2018). The decision to test the model on two different channels of communication was useful in defining a single model of analysis of SE activity communication. In this way, the processes to be improved are identified useful for increasing information or involvement in a communication strategy that achieves social consensus.

The test highlights a substantial lack of attention being paid to stakeholder expectations and an even rarer intention to involve stakeholders. Companies define goals and perhaps the materiality matrix, but they do not employ any interactive channels or paths to improvement that address what stakeholders have required from companies and what companies have achieved. Furthermore, companies prefer to communicate SE processes through reports than through their websites, despite the recognized potential of websites in establishing interactive relationships between a company and its stakeholders.

A further contribution this study offers concerns the comparison of SMEs with large enterprises. Previous studies have investigated the relationship between the size of companies and their attitudes to CSR strategies (Perrini et al., 2007), including companies in the tourism sector (Apospori, 2018). The comparison between SMEs and large companies in this study showed a substantial difference in their orientation to SE: Large hotels had a much higher score in particular for the mapping and management of stakeholders. With reference to engagement, the differences are reduced, as there are still very few large organizations that are involved in dialogue actions. The information strategy is thus a recurrent means for large companies, though less so for SMEs. However, to pursue true SE, it is necessary for companies to include it in their strategy of differentiation. Dialogue and effective stakeholder participation pose a greater risk to businesses, but they represent a bold and innovative choice for all companies to increase their legitimacy and reputation. The model presented here suggests a path of overall involvement for companies, regardless of sector.

Our results lead us to reflect on some drivers of the development of the SE theme in the hospitality sector, and in particular:

- The identification of stakeholders to be involved and their classification or prioritization according to the contribution they can offer to corporate decision-making processes.
- The definition of the intensity of relations with stakeholders and the clarification of strategic and sustainability goals.
- The identification of any priority actions that are needed to improve reporting and communication through company websites; apart from communication vehicles, this point may represent a tool for real stakeholder involvement, given the potential websites have for interaction.

Limitations and Future Research

A limitation of the research concerns the methodology of content analysis, which was carried out manually, without any supporting software. However, this limitation is reduced with the involvement of three researchers (replicability decreases the subjectivity of the document analysis).

Delimitation is determined by the choice to carry out the test on a single sector of application and for two communication channels, although it is a sector in which companies have highlighted a lack of attention to the issue of stakeholder involvement.

The proposed model requires further tests to be carried out: first of all, in sectors where companies are paying greater attention to the subject; second, the research will also have to consider different communication channels from those evaluated.

Further research could include interviews with stakeholders and companies conducted through questionnaires to confirm the usefulness of the proposed model in the acquisition of information concerning the activities of SE. In addition, future research could reproduce this study in different areas to confirm the usefulness of the model. Moreover, an analysis of the different approaches of companies can highlight factors that determine the behavior of the companies themselves.

CONCLUDING SUMMARY

The proposed scoring model helps identify differences in companies' attention to the SE process. The process of SE has recently been explored in literature (Moratis & Brandt, 2017). Previous studies of SE process communication activities have mostly focused on analyzing each single communication channel (Guix et al., 2018; Manetti & Bellucci, 2016; Venturelli et al., 2018; Vollero et al., 2018). In accordance with findings in the literature and in agreement with the principles of nonfinancial reporting, the proposed model considers all the activities carried out by companies to engage with their stakeholders. The objective of the work is to construct a model of analysis of SE process communication that can be used independently of the communication channel adopted.

With this objective, the test was carried out on hotels' communication of their SE activities through sustainability reports and company website. The results show a substantial lack of attention from hotels to stakeholders' expectations. In particular, the results show that companies tend to inform their stakeholders, even if they do not wish to have stakeholders involved. Hotels prefer to communicate SE processes through reports rather than through websites, despite the recognized potential of websites in establishing interactive relationships between a company and its stakeholders. Furthermore, large hotels pay more attention than small or medium hotels to SE.

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SUPPLEMENTAL MATERIAL

Supplemental material for this article is available online.

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