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Measuring and Reporting Sustainable Tourism: Towards a Harmonised Environmental, Social, and Governance (ESG) Framework for the Tourism Sector.

Abstract

In recent years, the tourism sector has encountered escalating pressure to disclose Environmental, Social, and Governance (ESG) actions and impacts. However, disclosure has been hindered by a lack of standardised sustainability metrics and a unified ESG reporting framework tailored to the sector's heterogeneity. This paper explores contextual nuances, technical intricacies, potential avenues, and challenges of developing a harmonised ESG Framework for tourism. Drawing on documentary evidence and interviews with 27 tourism companies, the study reveals a collective eagerness for a harmonised ESG Framework, envisioning consistent tourism-specific metrics, shared objectives, and international benchmarks. Anticipated benefits extend to alleviating reporting burdens and addressing widespread concerns of greenwashing. However, optimism is tempered by the recognition of barriers to framework harmonisation, including apprehension of increased reporting responsibilities and excessive technicality, and doubts about its transformative impact. These findings enhance our understanding of the complexities of fostering sustainable practices within the tourism sector, providing valuable insights for experts and policymakers engaged in the ongoing discourse on ESG framework harmonisation.

Keywords

Sustainability, ESG, tourism, hospitality, key performance indicators, global framework.

1. Introduction

Environmental, Social, and Governance (ESG) considerations are increasingly important in all sectors, including tourism. ESG emerged in the 2000s out of Corporate Social Responsibility (CSR), the principle that companies should have a positive impact beyond financial gain (Eccles et al., 2019). The concept of ESG is dynamic, responding to external pressures and regulations, but ultimately referring to a set of criteria that companies use to assess their impact on various issues grouped under Environmental (E), Social (S), and Governance (G). Amongst others, these include (see Table 1):

Table 1. Key issues captured within the ESG concept.

Dimension	Factors	Definition
Environmental (E)	• Global greenhouse gas emissions • Energy consumption and efficiency • Water use and recycling • Waste production and management • Sustainable sourcing • Impact and dependence on biodiversity • Impact and dependence on ecosystems	Considers a company's impact on the natural world and its position to deal with environmental issues.
Social (S)	• Workplace health and safety • Customer health and safety • Discrimination and diversity • Training and education • Customer privacy • Community impact • Workforce freedom of association • Child labour • Forced and compulsory labour	Considers a company's social impact, both in and outside its organizational chart.

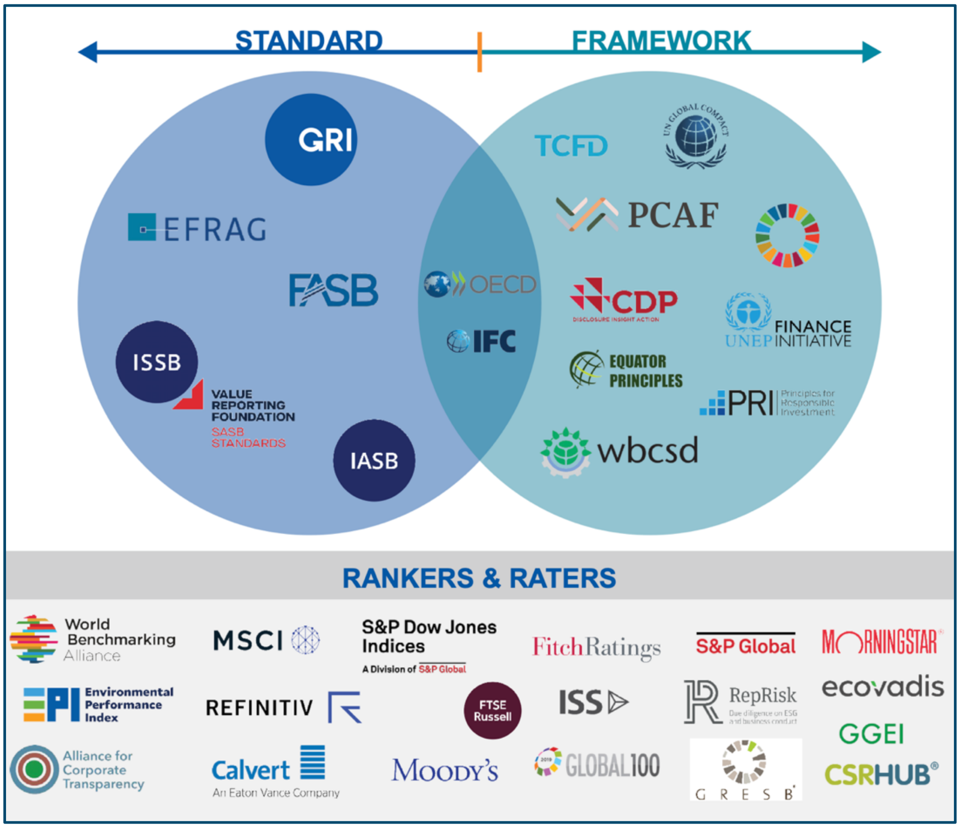
Governance (G)	• Codes of conduct • Accountability • Transparency and disclosure • Executive pay • Board diversity and structure • Bribery and corruption • Stakeholder engagement • Shareholder rights	Consider governance issues and a company's commitment to positive change.

Sources: Li et al. (2021, 2) and Moushey (2021).

Guided by these and similar sustainability issues, companies have increasingly engaged in what is called 'ESG reporting', namely the practice of publicly disclosing relevant sustainability information so that external stakeholders can evaluate company performance. Over the past twenty years, several attempts have been made to better define and standardise ESG reporting (Bose, 2020; Li et al., 2021). These comprise national and regional legislations – e.g., the recent European Union's Corporate Sustainability Reporting Directive (CSRD) – as well as international voluntary frameworks and standards – e.g., the Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB), and Task Force on Climate-Related Financial Disclosures (TCFD). In parallel, a host of rating agencies have emerged to assign scores capturing the maturity or ESG savviness of companies. Figure 1, below, provides a useful snapshot of the tangled institutional landscape of ESG reporting.

Despite their value, the development of such a "myriad [of ESG] disclosure standards and frameworks" (Runyon & Warren, 2024) has resulted in a landscape that lacks standardisation and is not nuanced to specific issues within different sectors (Davies et al., 2020). This has sparked widespread dissatisfaction and criticism. For instance, Professor Robert Eccles, first chairman of SASB, recently commented: "With SASB, GRI and TCFD, all offering different reporting standards, companies and investors have felt overwhelmed by the 'alphabet soup' of arbiters in the ESG industry" (cited in Temple-West, 2019). Framework multiplicity has been criticised by companies themselves, who complain of "reporting fatigue" as they struggle to report on numerous frameworks to meet different reporting expectations (Bae, 2020; Pavoni, 2020).

Figure 1. Classification of some leading organizations involved in producing ESG frameworks, standards, ratings, and rankings.



Source: GRI Perspective (2022).

The tourism sector has always been deeply interconnected with ESG issues (Ionescu et al., 2019). On the one hand, tourism is dependent on the environment, nature, and biodiversity to attract customers, and any harm to these can impact companies' long-term sustainability and profitability (Baloch et al., 2023). On the other hand, tourism contributes to environmental harm, consuming energy, water, food, and resources, and producing emissions and waste. Recent statistics show that tourism contributes 8% of global greenhouse gas (GHG) emissions, and between 4-8% of global waste (Lenzen et al., 2018; UNEP, 2023). Regarding social issues, tourism is often criticised for its low pay, seasonal work, and potential harm to local culture (Kasim, 2006). Yet, the sector also has positive social impacts, including contributing to employment (tourism accounts for one in every ten jobs worldwide) and fostering customers' engagement with local settings (UNEP, 2023; Wang & Pfister, 2008).

Given the complex relationship of tourism with the environment and society, there is mounting pressure on the sector (e.g., from regulators, investors, and customers) to address ESG-related concerns (WTTC, 2017; Fu & Li, 2023). Indeed, some investors are increasingly interested in making socially responsible investments, demanding companies disclose non-financial information (Daugaard, 2019). Concurrently, tourists are becoming more conscious about their environmental impact, and often report greater loyalty to companies with sustainable practices (Levy & Duverger, 2010).

However, to date, there is no globally accepted framework for ESG reporting in tourism. This means that reporting in the sector remains largely voluntary, with many tourism companies either adapting existing frameworks – which are not catered to capture sector-specific needs – or developing their own reporting mechanisms (Miller & Torres-Delgado, 2023; Stolz, 2022). This has made it challenging to hold companies to similar standards and has raised concerns of 'greenwashing', where data on environmental performance cannot be supported under scrutiny (Netto et al., 2020). Reporting challenges have been further exacerbated by tourism's wide range of industries (see Table 2) and global presence, spanning geographies where environmental challenges, social needs, and regulatory requirements greatly differ.

Table 2. Classification of tourism industries by United Nations (UN) Tourism.

Tourism Industries
1. Accommodation for visitors
2. Food & Beverage serving activities
3. Railway passenger transport
4. Road passenger transport
5. Water passenger transport
6. Air passenger transport
7. Transport equipment rental
8. Travel agencies and other reservation services activities
9. Cultural activities
10. Sports and recreational activities
11. Retail trade of country-specific tourism characteristic goods
12. Other country-specific tourism characteristic activities

Source: UN (2008a, p. 111).

Within this context, calls for the standardisation of fragmented ESG reporting have been raised (Adams & Abhayawansa, 2022; Afolabi et al., 2022; Kumar, 2022; Tett, 2020). For instance, Savio et al. (2023) stress that "there is more and more necessity to improve the harmonisation across ESG reporting disclosure," (p. 12) and identify "harmonisation of sustainability reporting practices" as a theme of "high-interest" (p. 8). Similarly, a comparative analysis of major ESG frameworks concluded that standardisation is now "widely demanded", expected to advance precision, consistency, and interoperability, and provide better policy-applicable information (Bose, 2020, p. 13).

But despite rising interest, ESG framework harmonisation at a global level[1] remains a distant reality. This delay partly stems from the perceived hegemony of certain actors in the arena, the diversity in their overarching objectives, their inability to abdicate their perspectives, and the lack of an independent and credible entity establishing consensus on ESG issues (Afolabi et al., 2022; Savio et al., 2023). Moreover, there is still a paucity of academic research on the topic (e.g., on the opportunities and drawbacks of harmonisation), and no attempts have yet been made to study framework harmonisation specifically within the tourism sector (e.g., Bae 2022).

Against this background, this research aims to fill the gaps in the literature by exploring the context, technicalities, possibilities, and challenges of developing a harmonised 'ESG Framework' for tourism. It is guided by three questions:

RQ1. What is the current landscape of ESG engagement and reporting within tourism?

RQ2. What ESG indicators are relevant and feasible for inclusion in a harmonised ESG Framework for tourism?

RQ3. What are the potential benefits and challenges of a harmonised ESG Framework for tourism?

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[1] For pioneering examples of ESG framework harmonisation at a regional level, see the recently launched European Union's CSRD and related European Sustainability Reporting Standards (ESRS).

The remainder of this paper addresses these questions in three sections. Section 2 details the research design and methodology. Section 3 summarises the main findings. Section 4 presents the discussion and conclusion.

2. Materials and Methods

To empirically investigate the three research questions, the authors worked in collaboration with the Department of Statistics of 'United Nations (UN) Tourism' – the UN specialised agency "responsible for the promotion of responsible, sustainable and universally accessible tourism" – which had been pioneering efforts to standardise the measurement of sustainable tourism since 2016 and had recently launched a flagship project aimed at developing a harmonised ESG Framework for tourism. [2] UN Tourism did not interfere with the research process and findings, but provided valuable sector-specific insights and contacts, making knowledge exchange and collaboration key strengths of this research.

The study followed a multi-method design with two key phases: I) Desk research (January–June 2023); II) Field research (June–August 2023).

In the first phase, a comprehensive literature review was conducted. This review aimed to 1) map the current fragmented landscape of ESG reporting in tourism, and 2) identify a core set of ESG indicators recurrently appearing in existing frameworks, standards, and company reports, and considered relevant for the tourism sector. It consisted of relevant academic and grey literature on ESG and tourism, an in-depth examination of existing and widely used ESG frameworks, standards, and guidelines (see Table 3), and case study analyses of reporting mechanisms adopted by leading tourism companies. This resulted in the compilation of a preliminary list of 25 ESG indicators and 9 sub-indicators (see Table 4). This list – by no means exhaustive – served to support the research's second phase: the field research.

Guided by the research questions, the field research aimed to collect primary data on 1) tourism companies' current ESG engagement and reporting, 2) insights on the identified ESG indicators (see Table 4), and 3) potential benefits and challenges of a harmonised ESG Framework for tourism. It consisted of additional document analysis combined with semi-structured interviews with representatives of selected tourism companies belonging to two key industries: 1)

[2] For additional information, see https://www.unwto.org/tourism-statistics/measuring-sustainability-tourism and https://www.unwto.org/tourism-statistics/environmental-social-governance-tourism.

accommodation for visitors, specifically hotels; 2) travel agencies and other reservation services activities. The sub-sections below elucidate the selection and recruitment of tourism companies (2.1), before turning to data collection (2.2) and analysis (2.3).

Table 3. Main frameworks, standards, and guidelines reviewed by the authors.

ESG/Sustainability Reporting Frameworks and Standards
1. Global Reporting Initiative (GRI)
2. Sustainability Accounting Standards Board (SASB)
3. Corporate Sustainability Reporting Directive (CSRD) by the European Union (EU)
4. International Integrated Reporting Council (IIRC)
5. Task Force on Climate–related Financial Disclosures (TCFD)
6. Task Force on Nature–related Financial Disclosures (TNFD)
7. Carbon Disclosure Project (CDP)
Tourism-Specific Sustainability Frameworks/Standards/Guidelines
7. World Travel & Tourism Council (WTTC)
8. Pathway to New Positive Hospitality by Sustainable Hospitality Alliance (SHA)
9. Travalyst's Frameworks
10. Global Sustainable Tourism Council (GSTC)
11. Green Key
12. Green Globe
13. Travelife
14. EarthCheck
Other Global Sustainability Standards and Principles
15. Sustainable Development Goals (SDGs)
16. United Nations (UN) Global Compact
17. Statistical Framework for Measuring the Sustainability of Tourism (SF-MST) UN Tourism
18. International Labour Standards by International Labour Organisation (ILO)

Table 4. List of core ESG indicators identified by the authors.

Indicator No.	Environmental (E) Indicators	Units of Measurement
1.1	Total GHG emissions	Tonnes carbon dioxide equivalents
1.2	Total GHG emissions/Intensity Unit	Tonnes carbon dioxide equivalents/Intensity
2.1	Scope 1 GHG emissions	Tonnes carbon dioxide equivalents
2.2	Scope 1 GHG emissions/Intensity Unit	Tonnes carbon dioxide equivalents/Intensity
3.1	Scope 2 GHG emissions	Tonnes carbon dioxide equivalents
3.2	Scope 2 GHG emissions/Intensity Unit	Tonnes carbon dioxide equivalents/Intensity
4.1	Scope 3 GHG emissions	Tonnes carbon dioxide equivalents
4.2	Scope 3 GHG emissions/Intensity Unit	Tonnes carbon dioxide equivalents/Intensity
5.1	Total energy	MWh or GJ
5.2	Total energy/Intensity Unit	MWh or GJ/Intensity

6	Percentage of renewable energy	Percentage of total energy use that is sourced renewably
7.1	Total waste generated	Tonnes waste generated
7.2	Total waste generated/Intensity Unit	Tonnes waste generated/Intensity
8.1	Waste recycling rate	Percentage of waste (tonnes) that is recycled
8.2	Waste recycling rate/Intensity Unit	Percentage of waste (tonnes) that is recycled/Intensity
9.1	Total water consumption	Litres of water used
9.2	Total water consumption/Intensity Unit	Litres of water used/Intensity
10	Biodiversity impact investment	Percentage of revenue allocated to biodiversity conservation and/or restoration projects

Indicator No.	Social (S) Indicators	Units of Measurement
11	Employee diversity profile	Percentage of employees that are from underrepresented groups/communities

12	Employee turnover rate	Percentage of employees leaving the organization within a given period
13	Employee satisfaction	Employee satisfaction score or survey results
14	Employee volunteer hours	Hours employee
15	Lost time injury frequency rate	Number of lost time injuries per million hours worked
16.1	Social impact investment	Amount of revenue (US$) allocated to community development/social impact projects
16.2	Social impact investment as a percentage of revenue	Percentage of revenue allocated to community development/social impact projects
17	Community and cultural engagement	Number of community partnerships or initiatives established by the company
18	Engagement with local suppliers	Percentage of suppliers that are from the local community
19	Difference between median wage of the organisation (by country) and median wage of the relevant country	Difference in US$
20	Percentage of facilities fitted for customer accessibility	Percentage of sites that are tailored to meet a diverse set of customers needs

Indicator No.	Governance (G) Indicators	Units of Measurement
21	Governance diversity profile	Number of employees at leadership and managerial positions from underrepresented groups
22	Percentage of employees trained on relevant policies	Percentage of employees
23	Oversight of reporting practices	Sustainability performance is tracked and validated by an external body
24	Regular reporting practices	Financial reporting on a quarterly basis and ESG/ sustainability reporting on an annual basis
25	Governance structure of company and committees responsible for ESG	Description of the governance structure of the organisation (including on ESG issues)

2.1. Selection and Recruitment of Tourism Companies

Accommodation for visitors (hotels) and travel agencies were selected because they are among the largest and most influential industries within the heterogeneous tourism sector (Eurostat, 2023). Within these industries, companies were purposefully recruited to obtain maximum variation across three key selection criteria: 1) company characteristics, including the type of services provided (e.g., all-inclusive resort versus family-run bed and breakfast), size,[3] turnover, ownership type (i.e., public versus private), founding year, and internationality (e.g., multinational versus local); 2) geographic location, sampling across a range geographies (e.g., beach versus city locations) and development status of geographic locations (e.g., high- versus low/middle-income countries); 3) current ESG engagement, including companies with varying degrees of ESG engagement.[4]

From these selection criteria, a list of companies was developed and contacted, drawing on personal networks, websites, social media, or snowballing. The final list of sampled companies included those who responded positively, and met time and budget constraints (see also Section 4). Included companies were sent information about the project, an informed consent form, and the list of identified ESG indicators (Table 4) to review ahead of interviews. Each company offered a representative to participate in the interviews, usually someone (or in some cases a team) who had expertise in the company's sustainability strategy and reporting.

2.2. Data Collection

The field research data was drawn from: 1) pre-interview document analysis, and 2) semi-structured interviews.

First, document analysis of the included companies' websites and ESG/sustainability reports was performed to gather background information on their current ESG engagement, use of any existing frameworks/standards/guidelines, and what indicators (if any) they already reported on. A pre-developed Microsoft Excel spreadsheet guided data extraction (see Supplementary Material 1).

[3] Company size was measured in employee numbers in line with widespread categorisations which define large enterprises as companies with more than 250 employees, and small/medium-sized enterprises with fewer than 250 employees (EU 2003; UN, 2008a,b).
[4] Current ESG engagement was determined by looking at companies' scores and rankings on key ESG rating platforms such as S&P Global ESG Scores, Carbon Disclosure Project, Bloomberg' ESG and thematic scores, etc.

Second, semi-structured interviews were conducted with representatives/teams from the included companies. Semi-structured interviewing was chosen as it is considered the most suitable interviewing style when "dealing with managers […] and elite members of a community […]: it demonstrates that you are in control of what you *want* from an interview but leaves both you and your informant to follow new leads" (Bernard, 2011, p. 210). The interviews were held in person where possible, or online via Microsoft Teams where the location and research schedule did not allow for in-person visits. They lasted between 60–180 minutes and were often accompanied by tours of company premises to provide visual examples of their ESG initiatives. Each interview was conducted after receiving informed consent from participants and using a pre-developed, semi-structured interview guide (see Appendix 1). English was the primary language used, alternated with Italian, French, and Spanish upon participants' request.

The interviews were structured into two parts. The first part clarified companies' current ESG engagement and reporting, supplementing the data obtained from the document analysis. The second part explored views on the identified ESG indicators (see Table 4), delving into their relevance, feasibility, methods of data collection, and units of measurement, alongside potentially missing and redundant indicators. This was followed by questions on the value and limitations of a harmonised ESG Framework for tourism, including recommendations for its future design and implementation. The interviews were audio recorded, transcribed, and integrated with notes and ethnographic observations taken during company visits.

2.3. Data Analysis

The data collected from document analysis and semi-structured interviews were analysed using content analysis. Content analysis is a widely used research tool "that provides a systematic and objective means to make valid inferences from verbal, visual, or written data in order to describe and quantify specific phenomena" (Downe-Wamboldt, 1992, p. 314). Data were analysed across three thematic areas (mapped onto the three main research questions): 1) overview of companies' existing ESG engagement and reporting, 2) representatives' opinions on the identified ESG indicators, and 3) added value, limitations, and suggestions for a harmonised ESG Framework for tourism.

3. Results

3.1. Overview of Participating Tourism Companies

In total, 27 interviews with 56 interviewees representing 14 distinct tourism companies (26 hotels, independent or part of a chain) and one travel agency were conducted. Interviewees ranged from Chief Executive Officers (CEOs) and Hotel General Managers to Sustainability/ESG Directors. Four interviews were online, while the remainder were in-person across six countries – Spain, Greece, Jordan, France, Italy, and Turkey (see Appendix 2 for additional details).

Table 5 summarises key information on the participating companies. Three were publicly listed, while 24 were privately owned. There was a mixture of large and small/medium-sized enterprises, with employee numbers varying from a dozen in BW Plus Hotel De' Capuleti to 360,000 in Hilton Worldwide. Small/medium-sized companies often belonged to larger chains, groups, or brands.[5] Companies' countries of operation varied significantly: some large international chains (e.g., Accor, Hilton Worldwide, Iberostar Group) had a global presence, operating in up to 123 countries, other companies operated in specific regions (e.g., ViaVii in the Middle East and North Africa region) or countries (e.g., Mangia's in Italy), while others were only present on a group of islands (e.g., Coral Hotels in the Canary Islands), one island (e.g., Voulgaris Hospitality Group in Corfu), or one city (e.g., Absalon Hotel in Copenhagen).

Overall, the diversity in the sampled companies – without claiming to be representative – showcases the heterogeneity of the tourism sector, and provided a nuanced range of experiences and opinions on ESG framework harmonisation.

3.2. Current ESG Engagement and Reporting

This Section provides an overview of current ESG engagement and reporting of the companies sampled, including drivers for ESG reporting, disclosure of data, and use of existing frameworks and certifications.

[5] For instance, the small/medium-sized Best Western (BW) hotels visited in France and Italy were part of the international brand BWH Hotels.

Table 5. Overview of the participating tourism companies.

Company Name	Tourism Industry	Size	Ownership	Countries of operation
Meliá Hotels International	Accommodation for visitors (Hotels)	Large	Public	Global (< 40 countries)
Voulgaris Hospitality Group (VHG) • The Olivar Suites (VHG) • Aeolos Beach Resort (VHG) • Kontokali Bay Resort & Spa (VHG)	Accommodation for visitors (Hotels)	Small/Medium Small/Medium Small/Medium	Private	Greece (Corfu)
Lindos Hotels Group	Accommodation for visitors (Hotels)	Large	Private	Greece (Rhodes)
ViaVii	Travel agencies and other reservation serving activities	Small/Medium	Private	Jordan, Saudi Arabia, Qatar, Morocco
BWH Hotels France • BWH Hotels France • Aiden by Best Western @Paris Roissy CDG • Hôtel Littéraire Marcel Aymé • Hotel Littéraire Le Swann • Best Western Plus Hôtel La Demeure • Best Western Hotel Graslin • Best Western Atlantys Hotel Zénith Nantes • Sure Hotel by Best Western Nantes Beaujoire	Accommodation for visitors (Hotels)	Small/Medium Small/Medium Small/Medium Small/Medium Small/Medium Small/Medium Small/Medium Small/Medium	Private	France

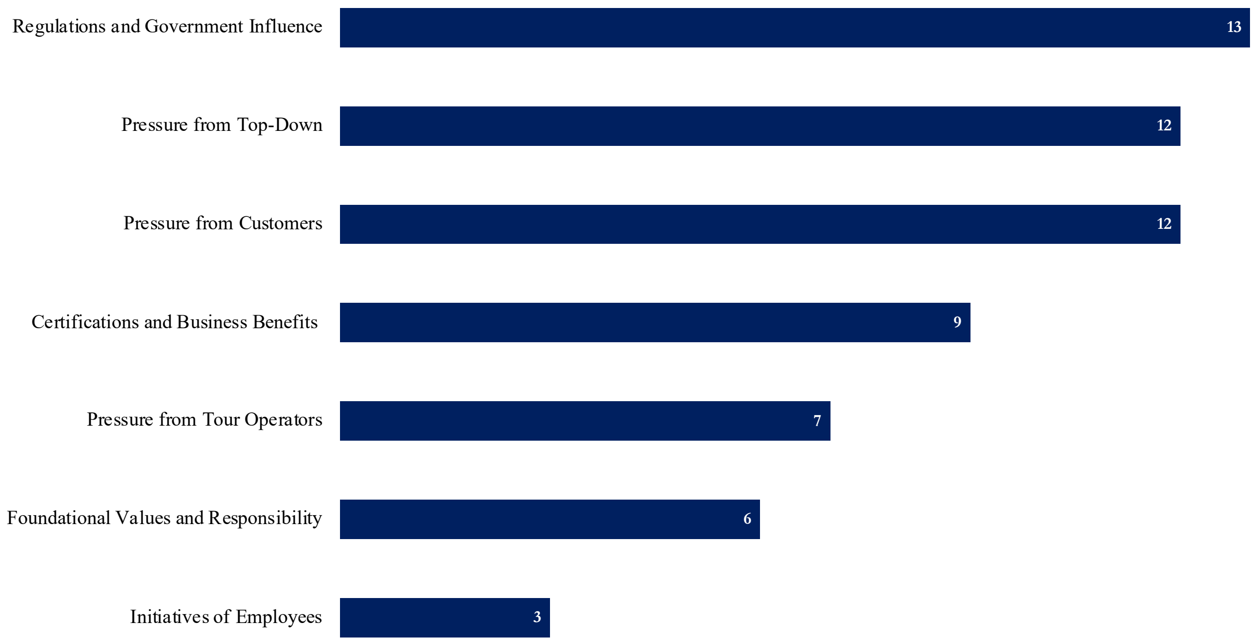
BWH Hotels Italia • BW Plus Hotel Universo (Roscioli Hotels) • BW Hotel Tritone (HNH Hospitality) • BW Plus Hotel De' Capuleti • BWH Hotels Italia	Accommodation for visitors (Hotels)	Small/Medium Small/Medium Large Small/Medium	Private	Italy
Mangia's	Accommodation for visitors (Hotels)	Small/Medium	Private	Italy (Sicily and Sardinia)
Maxx Royal Resorts • Maxx Royal Belek Golf Resort • Maxx Royal Kemer Resort	Accommodation for visitors (Hotels)	Large Large	Private	Turkey (Antalya)
Bahia Principe Sunlight Costa Adeje & Tenerife	Accommodation for visitors (Hotels)	Small/Medium	Private	Spain (Tenerife)
Coral Hotels	Accommodation for visitors (Hotels)	Large	Private	Spain (Canary Islands)
Absalon Hotel	Accommodation for visitors (Hotels)	Small/Medium	Private	Denmark (Copenhagen)
Iberostar Group	Accommodation for visitors (Hotels)	Large	Private	Global (< 16 countries)

Hilton Worldwide	Accommodation for visitors (Hotels)	Large	Public	Global (< 123 countries)
Accor	Accommodation for visitors (Hotels)	Large	Public	Global (<110 countries)

Drivers for ESG Reporting

All companies had some kind of engagement with ESG/sustainability, and already collected a variety of sustainability data. The drivers for ESG engagement and reporting varied, as summarised in Figure 2.

Figure 2. Drivers for ESG engagement and reporting mentioned by participants.



The most mentioned driver, especially among publicly listed companies (e.g., Accor, Hilton Worldwide), was regulation, both existing and expected. As the Director of Sustainability of *Meliá Hotels International* explained, almost 70% of the indicators they reported on were required by national laws, while the remaining were aligned with requirements of ESG rating agencies.

Another driver was requests from travel agencies and tour operators for companies to report on ESG issues or to be sustainability certified, most notably with Green Key, Travelife, and GSTC (Global Sustainable Tourism Council). Among others, the General Manager of *Voulgaris Hospitality Group (VHG) Aeolos Beach Resort* noted: “We recently had a meeting with the CEO of an [important tour operator]. He told us […] they might not work anymore with hotels that are not sustainability certified.”

In many cases, the desire to gain certifications and the associated benefits (e.g., reputational gains) were mentioned as important drivers on their own. *Meliá Hotels*

International, for instance, recounted that they became interested in sustainability certifications and reporting because they understood that they could be "a reputational and financially beneficial strategy for the company," improving their public image.

Some family-run hotels also mentioned the driver of foundational values, as expressed by *Iberostar Group*:

> *We aim to bring ESG into the organisation in a bold manner; it's not tangential, it's not philanthropy, it's really part of our DNA. Everything within our business should breathe ESG: it is the way we do business.*

Foundational values were often coupled with a sense of responsibility towards employees and the local destinations and resources companies were impacting with their activities. In the words of the General Manager of *Roscioli Hotels*, "as a family company, our resources are very important. Every kind of resource, not only money but also the people."

Relatedly, many suggested that ESG was primarily driven from the top-down, by owners, managers, shareholders, or the larger chain or brand they belonged to. For example, *Aiden by Best Western* showed us a notice sent by the brand *BWH Hotels France* about the need to restrict water use due to the growing water crisis, remarking: "If we did not receive [this notice] and maybe if the Hotel Manager did not care, we wouldn't have paid attention to this [issue]." Occasionally, sustainability actions came from the bottom-up, e.g., self-motivated employees. However, these were sporadic and depended on individual initiative, for example, a receptionist initiating ESG programmes at *Best Western Atlantys Hotel Zénith* that were discontinued after she left.

Customers were mentioned as mixed drivers for ESG engagement. Some companies believed that many customers were still not interested in sustainability as they went to a "destination for the destination", not for companies' sustainability record (Meliá Hotels International), or were "not willing to trade luxury for sustainability" (Maxx Royal Resorts). Indeed, changing customers' mentality and behaviour regarding sustainability was identified as a major challenge, as evidenced by the customer complaints received by *BWH Hotels France* when they limited the use of heaters and air conditioning amid the energy crisis in the wake of the Russo-Ukrainian war.

Conversely, others recognised that global trends are moving towards increased customers' awareness of sustainability issues and that certain markets, e.g., the Nordics, are increasingly asking for ESG data. The General Manager of *Sure Hotel by Best Western*, for instance, emphasised that their ESG reporting was motivated by "the new generation of clients and hotel team members." He also recounted first reporting sustainability data because two important corporate clients told him they would no longer use the hotel otherwise.

Overall, companies showed an appetite to engage and report on ESG issues.

Disclosure of ESG Data

All the participating companies – from large international chains operating in hundreds of countries to micro-enterprises counting a handful of employees – were collecting some form of sustainability data that could be used to report on key ESG indicators, including energy and water consumption, waste, employee satisfaction, diversity, and engagement with local communities.

However, only a minority of companies collecting sustainability data were disclosing them: specifically, 9 out of 27 companies, or 33%, disclosed their data, 3 of which were publicly listed and thus mandated to report by law (see Figure 3). Public disclosure was done through various means, including company reports, website tabs, and blogs.

Overall, there was uncertainty and reluctance over what information to disclose, especially in countries where regulations were lacking. Moreover, some companies preferred not sharing environmental data for fear of being "accused of greenwashing" (VHG The Olivar Suites), while others thought that publicising their social initiatives would diminish their intent, attracting criticisms of "social washing" (Meliá Hotels International). Crucially, several small/medium-sized enterprises reported having limited capacity (e.g., time, staff, expertise) for compiling comprehensive ESG reports, or lacking the confidence to publicise sustainability data for fear of "not being ready yet" (VHG Kontokali Bay Resort & Spa).

Figure 3. Tourism companies collecting and/or disclosing sustainability data.

In such cases, it was common for companies to collect ESG data in internal databases (e.g., Microsoft Excel spreadsheets) and use them to guide sustainability initiatives. Indeed, during several interviews, we were surprised to be shown extensive spreadsheets aggregating sustainability data, which were not, however, publicly available.

When we asked the companies collecting but not disclosing data what could encourage public disclosure, many reiterated the drivers summarised in Figure 2, emphasising that regulation would be the most important incentive for public reporting. This was well exemplified by the case of *BWH Hotels Italia*. At the time of the research, the company was modifying its legal status into a so-called 'benefit corporation' (in Italian, 'Società Benefit') which, among other things, required publishing an 'annual benefit report' on the overall social and environmental performance of the benefit corporation. This legal requirement prompted the CEO to make plans and train staff for ESG disclosure.

Use of Existing Frameworks and Certifications

Companies that collected ESG data used a variety of existing frameworks, standards, and guidelines to guide external and/or internal reporting, as summarised in Table 6. For publicly listed companies, these commonly included reporting frameworks such as GRI and TCFD, followed by CDP and SASB. Among private companies, Iberostar Group also reported to some of these frameworks (i.e., GRI), others were committed to begin reporting (e.g., *Mangia's* was being trained on GRI reporting), and others had adapted them to suit their reporting capabilities and needs (e.g., HNH Hospitality).

Several companies tailored their reporting to the criteria of sustainability certifications, most notably Green Key, Travelife, and GSTC. *ViaVii* further noted that their reporting was guided by criteria set by grant organisations, while others primarily relied on International Organisation for Standardisation (ISO) certifications (e.g., VHG The Olivar Suites). All companies reported aligning their sustainability strategies with all or some of the 17 United Nations (UN) Sustainable Development Goals (SDGs).

Participants suggested that choices of frameworks and certifications were based on appropriateness, global recognition, relevance to certain regions (e.g., Green Key in Greece and France), or ease of adoption. The CEO of *BWH Hotels Italia* further clarified their decision not to create their own framework:

Table 6. Main frameworks, standards, and guidelines used by participants.

ESG/Sustainability Reporting Frameworks and Standards	
GRI (Global Reporting Initiative)	6
TCFD (Task Force on Climate-Related Financial Disclosures)	3
SASB (Sustainability Accounting Standards Board)	2
CDP (Carbon Disclosure Project)	2
Other	4
Tourism-Specific Sustainability Certifications and Guidelines	
Green Key	16
GSTC (Global Sustainability Tourism Council)	6
Travelife	6
SHA (Sustainable Hospitality Alliance)	5
Blue Flag	4
EarthCheck	3
Green Globe	2
Other Global Sustainability Standards and Principles	
SDGs (Sustainable Development Goals)	27
ISO (International Organization for Standardization)	4

> *Instead of developing our own [ESG] framework, we preferred looking at the most important certification agencies out there and adapting their criteria – because if everyone keeps on doing their own tailored project, how can you understand and compare [sustainability] data and initiatives?*

Many interviewees confirmed that the myriad of frameworks, standards, and certifications resulted in reporting fatigue and limited time for action. *Meliá Hotels International*, for instance, lamented spending approximately 80% of their resources on reporting to different ESG frameworks, substantially limiting actual implementation.

Finally, several companies mentioned that many indicators in existing frameworks were ill-defined for the tourism sector, or "not representative of what sustainable tourism actually means" (Hilton Worldwide). For example, one such framework required hotels to answer hundreds of questions, including how many double glass windows or captive animals they had. Despite these being important concerns, they risked overburdening companies and shifting the focus from more relevant issues.

3.3. Indicators Findings

This Section summarises participants' opinions on each of the ESG indicators identified in Table 4, organised into three sub-sections along environmental, social, and governance categories.

3.3.1. Environmental Indicators

Greenhouse Gas Emissions Indicators: Total, Scope 1, 2, and 3

Participants voiced a range of opinions regarding greenhouse gas (GHG) emission indicators. Some noted the importance of reporting on them, especially given the increasing regulations and requests from tour operators and customers, as well as to access incentives (e.g., tax cuts). Others, however, questioned the relevance of such indicators. They suggested that "emissions are simply an extrapolation of energy data multiplied by a conversion factor" (Meliá Hotels International) and that the focus should rather be on energy.

Thoughts on the feasibility of measuring and reporting GHG emissions indicators also varied. While some believed measuring emissions was relatively easy once energy data were collected, others, especially small/medium-sized enterprises, thought it challenging. Key challenges mentioned included the currently inconsistent methodologies and conversion factors, and the costly and technical measurement systems required for calculation. As *Hotel Littéraire Marcel Aymé* remarked, “you need to be an engineer to calculate [GHG emissions] information.” This was further evidenced by the fact that most companies who felt comfortable reporting GHG emissions, did so because they hired external consultants.

The Scope 3 emissions indicator (the indicator that captures indirect emissions that occur in organisations’ upstream and downstream activities) was particularly divisive. While some acknowledged that Scope 3 constitutes the largest portion of companies’ emissions (see also Hertwich and Wood, 2018), almost everyone questioned its relevance and feasibility as an indicator. Oft-cited worries included the lack of methodologies tailored to the tourism sector and the challenge of obtaining data from fragmented supply chains. Furthermore, *Meliá Hotels International* questioned their responsibility to report Scope 3 emissions, remarking: “If every company would address their own Scope 1 and 2 emissions, Scope 3 would be unnecessary.”

Of note, while corporate-level representatives (e.g., ESG corporate teams at large international chains) proved knowledgeable about GHG emissions indicators, this was often not the case for hotel-level representatives (e.g., Hotel General Managers). Indeed, many of the latter did not know what the different scopes entailed or perceived the indicators to be too similar. As the General Manager of *Best Western Hotel Graslin* remarked,

> *I really think [that many of GHG emissions indicators are] almost the same. [Measuring them is […] something that a small company cannot manage by itself. It’s a bit far away from our occupation.*

Finally, participants also worried about the challenges in demonstrating emission reductions, especially in places that are constrained by available energy grids and infrastructures. *Absalon Hotel*, for instance, remarked that “emissions are crucially dependent on infrastructures” and made the example that hotels located in historic buildings, like his, were often limited by regulations to make changes to optimise energy use.

Energy Indicators: Total Energy and Percentage of Renewable Energy

Energy indicators were considered relevant by all companies, most of whom also agreed on the ease of its measurement through energy bills or data obtained from energy providers.

However, several companies emphasised that reducing energy consumption could be challenging, especially when depending on local grids or lacking appropriate equipment.

Nevertheless, most confirmed their commitment to reducing energy consumption, noting financial co-benefits.

Specifically on the renewable energy indicator, some noted that it might be irrelevant for countries that did not have adequate renewable energy infrastructure. Others further commented that the use of renewable energy sources might be limited by law (e.g., in Paris, some hotels were barred from installing solar panels on rooftops to protect historical architecture) or even, by aesthetic concerns.

Waste Indicators: Total Waste Generated and Waste Recycling Rate

Waste indicators were considered relevant by most participants, often because of existing regulations. It was suggested that waste should be reported by types of waste, e.g., food, chemical, hazardous, etc., and their end-of-life management, e.g., landfill, incineration, recycled, etc. Food waste was particularly salient for the hospitality industry, as emphasised by *Hilton Worldwide*: “Food waste is one of the most important issues for hotels right now.”

Despite the importance of waste indicators, many participants observed that they were among the most difficult to measure. Some companies measured waste manually, calculating the number of trash bags or measuring waste at specific time intervals and then extrapolating it to obtain annual estimates, but lamented the cost, inefficiency, and impreciseness of such measurement. Others obtained waste data from the contractors who collected it, which, however, made them reliant on the accuracy of third-party data.

Again, it was noted that waste management and recycling are heavily reliant on countries’ facilities and infrastructures, making it challenging to improve on such indicators.

Total Water Consumption

All companies considered total water consumption a relevant indicator and noted that data for it could be easily obtained from water suppliers or water bills, or measured manually from water metres. Still, they highlighted some challenges. For instance, *Absalon Hotel* noted the difficulty in determining water use in different hotel areas (e.g., for each room) without installing separate and costly water meters, while *Best Western Plus Hotel De’ Capuleti* worried that the time unit required for reporting might not align with the frequency of water bills.

Participants also highlighted the importance of measuring sources of water (e.g., from the municipality, greywater, desalination, etc.) and gathering data on waste-water management.

Biodiversity Impact Investment

Biodiversity was considered an important environmental issue by several companies, especially by those that relied on nature to attract customers (e.g., beach hotels) or were located in protected areas.

But while the biodiversity investment indicator was considered simple to report against, most were unconvinced about its value. It was noted that such an indicator was skewed against smaller companies with limited investment capital. Another criticism related to its 'philanthropic undertone': specifically, participants thought that an indicator meant to encourage biodiversity investment, did little to demonstrate that those investments had a tangible positive impact. As voiced by *Iberostar Group*:

> *Although we measure a lot when it comes to biodiversity, we never reported on this indicator because we see the phrasing as very philanthropic [...]. Biodiversity should be integral to underlying service delivery and encourage long-term resilience.*

Nonetheless, the challenge of finding better alternatives were noted. As *Iberostar Group* continued: "We have also not decided on a specific indicator for biodiversity as it is very hard to measure, and not even academia is aligned on this."

To address these concerns, participants suggested developing qualitative indicators asking companies to provide case studies of initiatives they were taking to protect biodiversity since "actions are more important than investment – these are the activities that people can see" (Best Western Hotel Graslin).

3.3.2. Social Indicators Findings

Employee Diversity Profile

Among the social indicators detailed in Table 4, the employee diversity profile sparked some of the most heated discussions: while many companies agreed that diversity was important in principle, they disagreed on whether and how this should be defined, measured, and reported.

An oft-mentioned argument against reporting on this indicator was that merit rather than demographics should determine the composition of the workforce. Some participants – particularly in France and Greece – extended this, claiming that reporting on employee diversity could exacerbate, rather than reduce, discrimination. French companies added being barred by law from collecting ethnicity data. Others believed that diversity – as defined by ethnicity – was irrelevant in their specific context, as the General Manager of *VHG Kontokali*

Bay Resort & Spa, a five-star resort in Corfu, noted: "We do not have many underrepresented groups in our hotel and island […]. Corfu is more or less a homogenous society."

Hilton Worldwide and *Iberostar Group*, two large international chains, offered nuanced and global views on the issue, suggesting that the meanings of diversity were context-specific. In the words of the Global Sustainability Director of *Iberostar Group*:

> *What diversity means in a global context can be very different. [This is why I believe] that [employee diversity profile] risks being a very US- and Europe-focussed indicator, difficult to measure in other contexts, especially in the Global South, where people assign different meanings to the word diversity.*

Employee Turnover Rate

Most participants considered the employee turnover rate indicator feasible, but were divided on its potential inclusion in a harmonised ESG Framework. Those who supported its inclusion emphasised that it was a good indication of employee satisfaction: if too high, this indicator could serve as a "red flag" for companies (Aiden by Best Western) and motivate them to improve working conditions. Others, however, rebutted this argument claiming that while high turnover rates could be problematic (and costly for employers), low turnover rates did not necessarily mean that all employees were satisfied. Indeed, some employees retained jobs because they had no alternatives, as explained by *Roscioli Hotels*,

> *In some situations, the employees can stay in a workplace even if they are not completely satisfied, because they need the pay – they have family, children, they have debt, they want to buy a house…and so it is not directly correlated [to well-being].*

Focusing specifically on hospitality, several participants noted that the industry generally had high turnover rates: "it is an exception if someone stays longer than a year" (Best Western Atlantys Hotel Zénith). Similar concerns were particularly acute among hotels characterised by seasonal tourism (e.g., Lindos Hotels Group), who lamented that their high turnover rates were out of their control and that this indicator would be skewed against them.

Employee Satisfaction

Employee satisfaction was mentioned as a key indicator by all companies. As the CEO of *BWH Hotels France* emphasised: "it's important to know if employees are happy with their job and feel valued." It was also noted that unsatisfied employees would affect the consumer experience. An important caveat was raised by *Roscioli Hotels* who suggested that a quantitative indicator for employee satisfaction did not elicit the reasons why employees might, in fact, be unsatisfied with their jobs.

Most companies were already collecting data on employee satisfaction, commonly through anonymous periodic surveys. For some, however, such methods were unsatisfactory since survey results could be manipulated and rarely ensured full anonymity, thus hindering employees from expressing true opinions.

Employee Volunteer Hours

The relevance of the employee volunteer hours indicator was largely disputed by participants. For the most part, companies observed that their countries or regions of operation (mainly Europe) did not have a culture of volunteering during work hours, as opposed to the United States where employee volunteer hours were commonplace, especially in large corporations.

Several participants initially misunderstood the indicator as measuring employee volunteer hours outside*,* rather than during, work hours and became concerned when this confusion was clarified. These concerns, especially acute among small/medium-sized enterprises (e.g., ViaVii, VHG, etc.), related to their limited resources and staff which might hinder allowing employees to volunteer during work hours.

Lost Time Injury Frequency Rate

Several companies agreed on the relevance of measuring lost time for injuries and illness but questioned its value as an indicator for a harmonised ESG Framework. *Absalon Hotel* and *Hilton Worldwide*, for instance, were uncertain whether this indicator pertained to ESG, suggesting that this was more of a Human Resources (HR) issue. Other companies found this indicator inconsequential, especially in small/medium-sized enterprises where time lost due to injuries and illness was low.

While participants were uncertain about the relevance of this indicator, they largely agreed on the feasibility of collecting data on it. Several were already measuring this or similar indicators (e.g., number of injuries or days lost due to injuries) out of financial concerns, or because of regulations and health and safety protocols.

Social Impact Investment

Like biodiversity impact investment, social impact investment was unconvincing for most participants. Many reiterated the argument that such a metric was catered to large, highly profitable chains that could afford to make social impact investments, thus unfairly penalising smaller organisations with limited resources. Others questioned whether companies had an obligation to make such investments. *Meliá Hotels International* and *Absalon Hotel*, for instance, suggested that they already paid corporate taxes which could be used for social causes and thus, should not be required to make additional investments.

Some companies were also concerned about publicly disclosing data on this indicator since, they believed, it risked distorting the good intentions driving these investments. As highlighted by *Roscioli Hotels*:

> *We don't measure [the monetary value of our social impact initiatives]. We do not tend to publicize these actions – only to encourage more people to join our initiatives, not to market them.*

Meliá Hotels International made a complementary point, arguing that companies often misused and over-advertised their social impact investments to get a "clean face," thus engaging in forms of "social washing." Moreover, some noted that the practice of social impact investments was uncommon in their cultural contexts, making this indicator largely irrelevant.

The representatives from *Iberostar Group* recommended modifying this metric by stripping it of its philanthropic-investment component and focussing it on the number, type, and quality of social impact initiatives. This was in line with what several companies were already doing, namely qualitatively reporting on social impact projects, without quantifying their monetary value.

Community and Cultural Engagement

Almost all participants valued the community and cultural engagement indicator yet acknowledged the difficulties in tracking and standardising it due to the lack of consistent definitions of 'community,' 'cultural,' and 'engagement.'

Echoing previous arguments, some noted that this indicator was more relevant for large companies with big budgets. A few representatives altogether disagreed that such an indicator was relevant. For instance, *Lindos Hotels Group* remarked that this measure was incompatible with the desires of average tourists, who often travelled seeking comfort and familiar experiences rather than true local engagements.

As for other social metrics, many participants recommended making this indicator qualitative.

Engagement with Local Suppliers

Most agreed that having local suppliers was important, but mentioned that this was only one of many criteria (e.g., cost, quality, accessibility) by which purchasing decisions could be made. Expanding on this, *VHG The Olivar Suites* believed there could be trade-offs with using local suppliers, as they were often small businesses with no sustainability record.

Regarding feasibility, this indicator was noted to be simple to collect data on. However, participants highlighted the need for a clearer definition of 'local' as this could vary across different countries and contexts.

Finally, some raised concerns about their ability to make progress on this indicator, especially on islands with limited local products, or in cases where hotel chains were required to rely on certain international brands.

Median Wage Difference

Most companies stated that this indicator was very relevant as it could serve to attract potential job seekers and address wage inequalities in the sector. Some were already collecting data on this and similar indicators and using them to make comparisons with other companies. A key suggestion was made to compare companies' median wages not only to national ones, but also to those of specific industries and the tourism sector more broadly.

Customer Accessibility

Many participants noted that the measurement of customer accessibility was often mandated by regulations, which required companies to have accessible facilities (e.g., ramps, or priority car parking). Others highlighted that providing accessible facilities could be limited by architectural challenges (e.g., old infrastructures), safety protocols, or lack of demand. Overall, the discussions suggested that this indicator was largely outside companies' direct control.

3.3.3. Governance Indicators Findings

Governance Diversity Profile

The governance diversity profile indicator – understood specifically in terms of gender, region, ethnicity, age, and professional category – was considered an important aspect of governance. However, several participants reiterated the opinions they shared on the employee diversity profile indicator, namely that diversity should not trump merits and qualifications and that some categories (e.g., ethnicity) were not relevant in their cultural contexts. Some micro-enterprises (e.g., Best Western Hotel Graslin) further noted that this indicator might be irrelevant for companies with small managing teams.

Employee Training on Relevant Policies

All companies agreed on the importance of having an employee training indicator, but they added key specifications. Some argued that such an indicator should be included among social rather than governance metrics, and that it should not only capture the relevant policies employees were trained on (e.g., anti-corruption, anti-harassment, etc.) but also the relevant skills. An interesting suggestion was made to include a measurement of training on sustainability, which some companies (e.g., Coral Hotels) were already mandating.

In terms of feasibility, *Iberostar Group* observed that this indicator might be "too abstract", and rather suggested tracking total training hours and differentiating between training mandated by law and training voluntarily initiated by companies.

Oversight of Reporting Practices

Almost all participants believed that the oversight of reporting practices indicator was relevant, especially to ensure higher accountability and transparency. Many reported that their sustainability data and initiatives were audited by certification agencies (e.g., Green Key) and increasingly, tour operators. This indicator, however, might have limited applicability for private companies not mandated to report, as suggested by *Absalon Hotel*. Finally, *Iberostar Group* noted that external audits and oversight should not overshadow the reporting and initiatives that companies were doing voluntarily, and recommended designing indicators that distinguished between legally mandated/audited and voluntary reporting.

Regular Reporting Practices

Regular reporting practices was considered important by several participants, with the General Manager of *VHG Kontokali Bay Resort & Spa* emphasising that "this is the most important indicator, which covers all the rest [of the governance indicators]." Its relevance was again linked to transparency and accountability, but also to its instrumentality for attracting investments and credibility. Most private companies (for which reports were usually not publicly available) explained they were already reporting sustainability metrics regularly but kept these confidential or directed them to certification agencies (see also Section 3.2).

Governance Structure

The governance structure indicator was well-received by most companies. Nonetheless, many specified that it was important to ensure that ESG was not confined to top-level management but permeated vertically and horizontally through company departments. While it was common for large companies to have entire teams, departments, and committees working on sustainability, this was unfeasible for small/medium-sized enterprises, which often relied on a few committed individuals promoting sustainability practices. This was the case for *Best Western Plus Hôtel La Demeure* – a small French hotel counting 12 employees – where the General Manager was taking care of ESG reporting alone. Some doubts were thus raised on the applicability of a governance structure indicator to small/medium-sized tourism enterprises, which commonly comprise the largest share of countries' tourism companies (UNWTO, 2002).

3.3.4. Summary of Indicators Findings

In summary, the participating companies expressed a spectrum of opinions on the core ESG indicators detailed in Table 4, reflecting both consensus and divergence. Notably, there was widespread recognition of the importance of key environmental indicators such as energy use, water consumption, and waste, with many interviewees also agreeing on their ease of measurement. GHG emission indicators, particularly Scope 3 emissions, presented greater challenges due to measurement complexities and the requirement for specialized expertise. On the social front, indicators like employee satisfaction and median wage difference were widely considered significant, while others such as diversity, community and cultural engagement, and employee volunteer hours, evoked more divergent perspectives, underscoring their context-specific nature. In governance, most respondents concurred on the relevance of various indicators for enhancing transparency and accountability, including regular reporting, oversight of reporting practices, and governance structure. Nonetheless, these indicators were considered more pertinent to larger organisations.

Taken together, these findings highlight the intricacies of identifying standardised ESG indicators for tourism, pointing to the necessity for an adaptable, context-sensitive framework capable of accommodating the varied realities of different businesses (see also Section 3.4.3).

3.4. Framework Findings

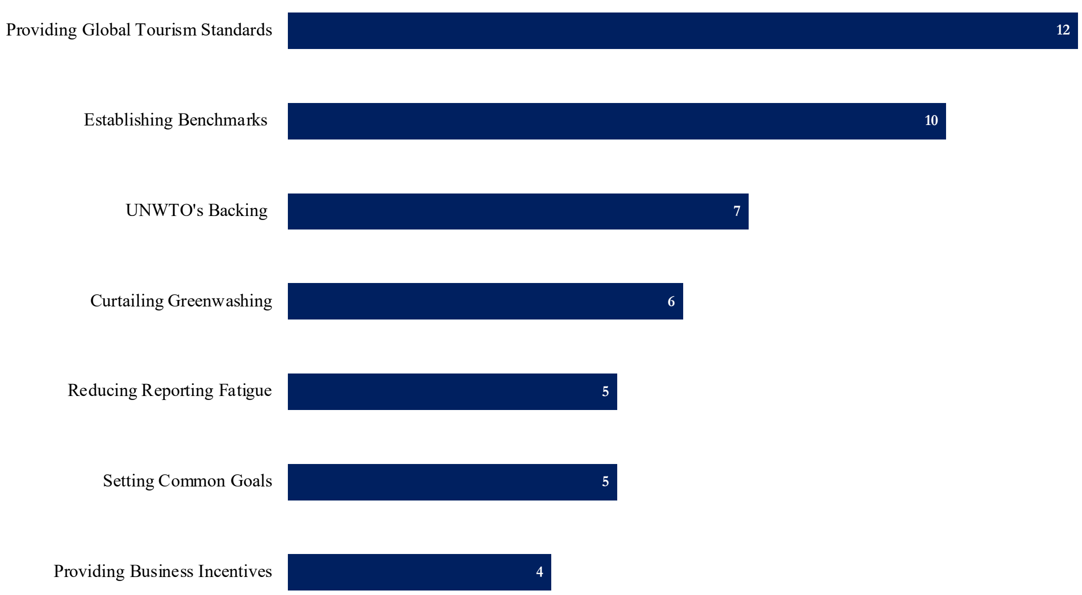
This Section focuses on participants' opinions on the benefits and challenges of a harmonised ESG Framework for tourism, and suggestions for its design and future implementation.

3.4.1. Benefits of a harmonised ESG Framework for Tourism

The participating companies identified numerous potential benefits of a harmonised ESG Framework for tourism, as summarised in Figure 4.

The most mentioned benefit related to the Framework's potential to establish global and consistent standards for measuring sustainable tourism. As emphasised by the representatives from *Mangia's* and *BWH Hotels Italia*, a harmonised Framework could help the tourism sector to finally "speak the same sustainability language," becoming a "reference point" and "model" for all tourism companies. This benefit was especially felt by small/medium-sized enterprises, who lamented the extensive requirements of existing frameworks and the lack of actionable

Figure 4. Key benefits of a harmonised ESG Framework mentioned by participants.



tools tailored to companies with limited resources for sustainability. As the General Manager of *VHG Kontokali Bay Resort & Spa* commented:

> *Our company cannot build a [sustainability] framework – big companies can. But [this is why] we need a simple and credible baseline which we can use to guide our actions and show our efforts.*

Expanding on this, some stressed that this Framework would foster higher transparency and accountability, and provide companies with a renewed sense of purpose and common mission. The Sustainability Director of *Meliá Hotels International* underscored:

> *Businesses often don't understand why they are asked to report on certain indicators [by existing frameworks and regulations]. [Yet,] businesses need clear goals and 'whys' […]. This Framework could help to establish these goals and [clarify] the 'whys' [of reporting].*

ViaVii echoed this:

> *Everyone wants to feel they are contributing to a global mission – this Framework could provide that mission.*

Relatedly, several representatives stressed the potential value of the Framework in providing benchmarks of comparison with companies in their countries and beyond. Such comparisons – which were largely unfeasible due to the fragmented ESG reporting landscape (see Introduction) – could enable tourism companies to understand where they were in terms of sustainability and, crucially, what they needed to do next. As noted by two General Managers:

> *[A Framework with sector-specific benchmarks] will allow us to compare ourselves with other companies and better understand which actions we can take to improve.*
> (*VHG Aeolos Beach Resort*).

> *When you compare, you know. When you know, you can start to take actions [to advance sustainability].*
> (*VHG The Olivar Suites*).

Several participants also thought that a harmonised Framework could curtail greenwashing, helping "show who is accurate and who is actually doing something about sustainability" (Maxx Royal Resorts),

Participants identified other benefits of the Framework in its potential to streamline ESG reporting. This, in turn, could mitigate reporting fatigue and channel companies' efforts into producing a single, tourism-specific report (which could then be adapted for other reports), ultimately freeing precious time for action.

Some companies were also enthusiastic about the prospect of the Framework granting them access to incentives, especially regarding enhanced public reputation. The Jordan-based travel agenct *ViaVii* hoped the Framework could be used by companies operating "in developing countries, to receive some incentives", such as tax cuts, subsidies, and grants, and possibly award them an internationally recognised certification. Additionally, *HNH Hospitality* discussed how standardised reporting practices could support long-term growth, by informing portfolio expansion strategies.

Lastly, most companies identified an intrinsic value in the Framework being spearheaded by an international organisation like UN Tourism.[6] Speaking on this point, *Mangia's* noted that "sustainability is becoming a new economy," with a significant market emerging around new sustainability certifications. Only a Framework backed by a leading international player was thought to be able to "rise above [all these] other frameworks" (BHW Hotels Italia), fostering credibility, wide acceptance, and greater accountability. Representatives also highlighted the potential influence of UN Tourism in shaping international legislation and national interests within the tourism sector (Lindos Hotels Group), which could bridge the private-public sector divide and encourage governments to establish regulations for reporting on the Framework.

Summarising the benefits highlighted above, two participants concluded:

> *The ESG framework industry has become highly competitive and wild […] it's a minefield! A [harmonised] Framework offers a real opportunity to align the industry on key universal standards and provide the basis for the information and data [tourism companies] share.*
> (Hilton Worldwide)

[6] UN Tourism had recently launched a flagship project for developing a harmonised ESG Framework for tourism, as explained in Section 2.

The ESG reporting landscape is a confusing world […], difficult to decipher [and] unable to give clear directions for action. Plus, tourism is still a novice in ESG and so, without a clear protocol, we struggle even more […]. That's why we need someone from above, with weight and importance, to put some order and provide standardised metrics and guidelines.
(BWH Hotels Italia)

3.4.2. Limitations of a harmonised ESG Framework for Tourism

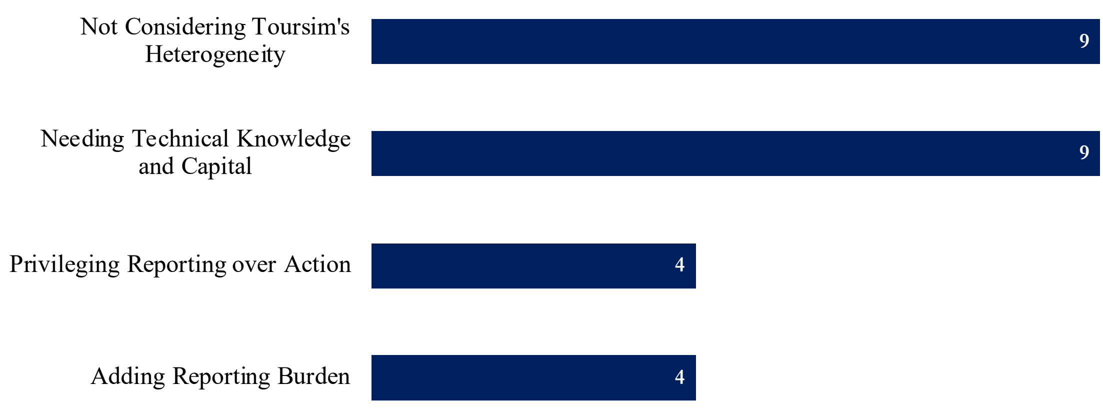
While most participants were enthusiastic about the prospect of a global ESG Framework for tourism, they highlighted potential limitations, challenges, and risks (see Figure 5).

An important concern was that such a Framework would primarily focus on measurement and reporting and fail to encourage companies to take meaningful actions to advance sustainable tourism. This concern was potently captured by *Iberostar Group*:

[The] real challenge when it comes to reporting ESG indicators is to do it with conviction rather than simply for compliance […]. Measurement systems and standards are certainly important, but they count for only 20%. The rest, the 80%, is actually action […]. How do we make sure that [an ESG Framework is] facilitating action, rather than simply [asking companies to] tick a checklist?"

Echoing this, others noted the need for guidance on translating measurements into action to mobilise genuine change in the sector.

Figure 5. Key limitation of a harmonised ESG Framework mentioned by participants.



Focussing specifically on hospitality, many participants feared that a Framework lacking action-orientation might bar its uptake by hotel-level employees. The representative from *Hilton Worldwide* remarked that "ESG frameworks look very different at the hotel- and corporate-levels," with hotel employees often requiring practical advice and simple guidance rather than overtly technical and complex indicators. Related concerns were raised regarding the potential costs and expertise required for reporting, and the risk that this Framework might add, rather than remove, an additional reporting burden.

Lastly, while most companies welcomed the Framework's potential to establish standardised and comparable measures, they highlighted trade-offs with harmonisation. Among other things, they questioned whether a single, global Framework could effectively capture the rich heterogeneity of the tourism sector: by imposing universal standards and metrics, they feared the Framework might fail to cater to the wide-ranging tourism industries (e.g., accommodation, transport, etc.) and industry subsets (e.g., boutique resorts versus motels), and obscure the varied conditions and constraints of the locations where tourism companies operate.

3.4.3. Suggestions for a harmonised ESG Framework for Tourism

After discussing the potential benefits and limitations of a harmonised ESG Framework for tourism, participants provided some key practical suggestions for its design and implementation:

1. Adapting the Framework to different countries, industries, and company characteristics

As seen above, there was significant heterogeneity in companies' ESG reporting capabilities and the importance they ascribed to various indicators, often influenced by their countries of operation, ownership, sizes, and types of services provided. Participants thus recommended that allowance be made in the Framework for accounting a) regional differences in regulation, law, infrastructure capacity, local environment, and cultural practices, and b) variation in company capacity, including capital, expertise, and size.

2. Mobilising positive ESG action beyond reporting

Another crucial recommendation was the need for the Framework to avoid being a "checklist" of indicator reporting (Iberostar Group), but to encourage positive actions. Indeed, while participants considered indicators necessary, they thought they were insufficient and should be complemented with well-defined materiality issues, practical guidelines, and action plans capable of mobilising meaningful initiatives.

To make the Framework more action-oriented, some quantitative indicators were recommended to have a qualitative component where companies could describe their ESG initiatives, successes, and challenges, and draw inspiration from others when designing new initiatives.

3. Standardising and making the Framework simple to ensure wide uptake

Interviews revealed that the ESG reporting landscape was not only complex and fragmented – a "minefield," as *Hilton Worldwide*'s representative dubbed it – but it was also tricky to navigate given its often highly technical language and knowledge. In this regard, participants voiced the need to standardise the indicators and language around them, stripping them of unnecessary technical jargon and making them understandable by a wide range of users – especially those who operated outside highly trained ESG corporate offices of large enterprises. Emphasis was thus put on providing better guidance on measurements and data collection methodologies, including revisiting some widely used tools (e.g., GHG Protocol for measuring GHG emissions) and tailoring them to the tourism sector.

Furthermore, several companies suggested that the Framework should take a flexible and modular approach, initially focusing on a concise list of core indicators and then gradually expanding to cover more topics. This could pave the way for the entrance of new companies into the ESG reporting system, rather than discouraging them by setting steep learning curves.

4. Enabling country- and industry-specific benchmarked comparisons and assigning scores

Many participants stated the need for the Framework to provide benchmarks to establish meaningful comparisons across countries, industries, and the wider tourism sector. Relatedly, interviewees encouraged the adoption of a point-based system, assigning ESG scores to companies based on their performance on the Framework's indicators. These scores were thought instrumental not only for facilitating comparisons but also as incentives: "Scores will allow [companies] to better understand which actions [they] need to take next to improve." (VHG Aeolos Beach Resort)

An important specification was made by the General Manager of *Sure Hotel by Best Western*, who noted that ESG scores should not become "criteria for judgement" sparking shame games and penalising companies that were behind on sustainability, but they should be carefully and constructively used to provide positive feedback and changes.

5. Providing rewards and oversight

Related to the previous suggestion, many proposed positive incentives for companies that would adopt the Framework and show improvements in its indicators. Incentives could include annual certificates, which could also serve for public image purposes. Some representatives further stressed the need for independent and periodic data validation to ensure the Framework's credibility and reliability: "[Like] every system, a good Framework will need mandatory inspections and independent evaluations from external parties to monitor it" (VHG Kontokali Bay Resort & Spa).

6. Engaging other stakeholders in the tourism sector

A final suggestion was to use the Framework to foster engagement and collaborations among influential players in the ESG and sustainability space. These included public officials, regulators, investors, reporting and certification agencies: "it is not only us [companies] who need to align [on the Framework] – everyone in the industry needs to be on the same page" (Hilton Worldwide).

Focussing on hospitality, two additional important stakeholders were repeatedly mentioned. The first was tour operators and travel agencies, since they formed vital conjunctions between hotels and customers and could significantly influence hotels' practices. The second was customers. Specifically, some noted that most customers were oblivious to ESG and the technical language surrounding it – they "don't know or understand much of all these indicators and terms" (*Meliá Hotels International*). Nonetheless, aligning ESG indicators to customers' wants could prove decisive in providing strong business cases to adopt the Framework:

> *What guests actually care about is crucial […]. Do they care about plastic bottles? [Do they care about] knowing their impact when travelling? […]. What do guests think ESG is? [T]his would be amazing knowledge to have […]. If guests see something as key, it will be great for industry leaders to know this to further motivate them to act.*
> (Hilton Worldwide)

4. Discussion and Conclusion

In tourism, the disclosure of environmental, social, and governance (ESG) matters has emerged as a pressing concern for investors and companies alike (Ionescu et al., 2019; Kumar, 2023). Faced with growing mandatory disclosure regulations, tourism companies are wrestling with the absence of standardisation in a plethora of disclosure standards and frameworks, and experts are calling for better harmonisation (Adams & Abhayawansa, 2022; Tett, 2020). This paper emerged from this call: by leveraging documentary evidence and interviews with 27 tourism companies, its aim was to uncover the context, technicalities, possibilities, and limitations of developing a harmonised ESG Framework for tourism.

This research revealed that all participating companies were actively engaging with sustainability issues and gathering data for relevant ESG indicators. Consistent with existing literature (WTTC, 2017; Daugaard, 2019; Levy & Duverger, 2010), their driving factors included pressure from regulators, investors, and customers. However, only a minority of these companies publicly disclosed their ESG data, with some being listed and thus mandated to report by law.

ESG reporting and disclosure were hindered by widespread confusion over which frameworks and standards to adopt. The current ESG landscape not only suffers from "so many different and conflicting sustainability accounting frameworks" (Bose, 2020, p. 16; Temple-West, 2019) but is also largely inaccessible for the myriad of tourism small/medium-sized enterprises lacking the capacity to navigate diverse reporting expectations. This lack of standardisation resulted in reporting fatigue (Pavoni, 2020), diverting crucial time away from advancing sustainability efforts. Another struggle for tourism companies was the absence of sector-specific indicators and guidelines (Miller & Torres-Delgado, 2023), reinforcing the rising calls for a harmonised ESG framework for tourism (Adams & Abhayawansa, 2022).

As this research suggested, a harmonised ESG Framework for tourism has the potential to drive standardised reporting, establishing consistent sector-specific indicators and transcending the current fragmented reporting landscape. It could also infuse the sector with a long-awaited common purpose, offer benchmarks for international comparison, and alleviate concerns about greenwashing and reporting fatigue shared by many tourism companies (Bae, 2022; Bohdanowicz & Martinac, 2007; Netto et al., 2020). Its endorsement by an international organisation UN Tourism could shape national interests in ESG in tourism and foster international consensus around standardised indicators.

However, ESG framework harmonisation can be complex, contested, and come at the cost of "valuable [...], nuanced and esoteric information required [for] strategies capable of delivering market outperformance" (Bose, 2020, p. 13). Indeed, this research revealed that tourism companies held mixed opinions even on the most widely used ESG indicators. Differences in perceptions largely stemmed from context- and company-specific characteristics, and were further exacerbated by inconsistent methodologies (e.g., for Scope 3 emissions) and lack of definitional clarity for many existing indicators (e.g., for diversity or local engagement).

Beyond indicator-specific concerns, tourism companies worried that a harmonised ESG Framework for tourism would add to existing reporting burdens and require expertise and resources that many lack, limiting its uptake outside specialised corporate offices of large international chains (see also Shalhoob & Hussainey, 2023). There was also scepticism over its capacity to drive genuine change, especially if it would be "too focused on measurement itself [...], losing sight of what is really important in sustainability" (Miller & Torres-Delgado, 2023, p. 1). Ultimately, in a sector as heterogeneous as tourism, there may be "an argument to be made for the benefits of diversity and the pitfalls of analytical monocultures in the evaluation of ESG performance" (Bose, 2020, p. 16).

The strengths of this research lie in its novelty, robust research design, and collaboration with multiple relevant parties. To the best of our knowledge, this is the first attempt at conducting in-depth, mixed-methods research in ESG harmonisation for tourism (for other sectors, see, Adams & Abhayawansa, 2022: Afolabi et al., 2022). The research design followed a thorough literature review of existing ESG reporting mechanisms and benefitted from knowledge exchange with industry leaders, providing valuable first-hand insights.

While the research included a diverse group of companies, there were key limitations resulting from time, location, and budget, which influenced the sample of participants. Moreover, the research may have missed the perspectives of companies more opposed or indifferent to sustainability issues, and thus less likely to participate. The primary focus on participants' views on ESG framework harmonisation may have also led to biases, since, for instance, companies might have been more negative towards ESG issues challenging for them to report on.

Promising avenues for future research include broadening the analysis to different geographical and regulatory settings and to other tourism industries (e.g., food and beverage serving activities, transport, etc.), to capture more diverse and nuanced perspectives. A more inclusive sampling approach, involving stakeholders beyond tourism companies, such as investors, regulators, reporting and certification agencies, and local communities, could contribute to a comprehensive and multi-faceted understanding. In addition, conducting comparative analyses with sectors with more entrenched ESG traditions and integrating diverse research methodologies, such as quantitative modelling, could further expand the depth and breadth of this research.

Ethics

The primary data for this research were collected with the informed consent of participants and in agreement with the research ethics policies set out by the University of Oxford. Ethics approval was granted by the Oxford Department of International Development's Departmental Research Ethics Committee (Research Ethics Reference: SSH/ODID DREC: C1A_23_071).

Appendices

Appendix 1. Interview Guide.

Interviews with representatives of selected tourism companies are organised into two key parts: (1) Current ESG Engagement and Reporting; (2) ESG Framework Consultation. The interview questions are grouped in relevant thematic areas, as listed below.

1) Current ESG Engagement and Reporting

1. **Overview**
    - How did your company develop its ESG/sustainability strategy?
    - Why is ESG/sustainability important for your company?

2. **Use of existing frameworks**
    - How did your company choose the specific ESG/sustainability framework(s) it reports on, and why?
    - What are the opportunities and challenges of reporting on the ESG/sustainability framework(s) your company currently uses?

3. **Stakeholder influence**
    - Which stakeholders are important to your company in deciding on ESG/sustainability issues and reporting?

4. **Indicators**
    - What do you think are the most important ESG/sustainability issues your company currently collect data/report on, and why?

5. **Data sources**
    - What data sources does your company use to compile ESG/sustainability indicators?
        - Are data sources internal and/or external?
        - Do you rely on data providers? If yes, which ones?

6. **Methodologies**
    - What methodologies does your company use to compile relevant ESG/sustainability indicators, and why?

7. Measurement units

- How does your company choose measurement units for its ESG/sustainability indicators, and why?

2) ESG Framework Consultation

8. Added value

- What do you think could be the added value of a harmonised, tourism-specific ESG Framework
    - to your business?
    - to the overall tourism sector?

9. Limitations

- What do you think are the limitations of such a Framework?

10. Proposed ESG Indicators[7]

- What are your views on the list of identified ESG Indicators? Discuss each indicator in terms of:
    - Relevance for your company and overall tourism sector
    - Feasibility for data collection and reporting
    - Units of measurement
    - Most important indicators
    - Missing indicators

11. Suggestions and adoption

- How do you think your company could use a harmonised ESG Framework [alongside existing ones]?
- What suggestions would you give us to implement such a Framework?

[7] During this part of the interview, we referred to the list of identified ESG indicators detailed in Table 4 and used a printed version of it to facilitate the discussion.

Appendix 2. List of Participating Companies and Interview Details

Company Name	Focal Person	Role	Interview Participants	Interview Location	Interview Date
Meliá Hotels International	Tomas Luis Franquet Elia	Director of Corporate Responsibility	2	Spain (Palma de Mallorca)	21.06.2023
Voulgaris Hospitality Group (VHG) • The Olivar Suites (VHG) • Aeolos Beach Resort (VHG) • Kontokali Bay Resort & Spa (VHG)	Maritina Tsirigoti	Health and Quality Manager	5	Greece (Corfu)	24.06.2023 26.06.2023 27.06.2023
Lindos Hotels Group	Evangelos Goulas	QHSE Director	2	Greece (Rhodes)	26.06.2023
Absalon Hotel	Uffe Hjaltelin Bressing	ESG & Deputy Manager	1	Online (Microsoft Teams)	26.06.2023
ViaVii	Ramzi Madanat	Co-Founder	2	Jordan (Madaba)	28.06.2023
BWH Hotels France • BWH Hotels France • Aiden by Best Western @Paris Roissy CDG • Hôtel Littéraire Marcel Aymé • Hotel Littéraire Le Swann • Best Western Plus Hôtel La Demeure • Best Western Hotel Graslin • Best Western Atlantys Hotel Zénith Nantes	Rachel Loison	CSR & Employer Brand Manager	10	France (Paris) France (Paris) France (Paris) France (Paris) France (Paris) France (Nantes) France (Nantes)	28.06.203 28.06.203 29.06.203 29.06.203 29.06.203 30.06.2023 30.06.2023

• Sure Hotel by Best Western Nantes Beaujoire				France (Nantes)	30.06.2023
BWH Hotels Italia • BW Plus Hotel Universo (Roscioli Hotels) • BW Hotel Tritone (HNH Hospitality) • BW Plus Hotel De' Capuleti • BWH Hotels Italia	Maria Teresa Cantù	Head of Membership Marketing & ESG	9	Italy (Rome) Italy (Venice Mestre) Italy (Verona) Italy (Milan)	03.07.2023 07.07.2023 07.07.2023 02.08.2023
Maxx Royal Resorts • Maxx Royal Belek Golf Resort • Maxx Royal Kemer Resort	Duygu Tepe	Marketing Business Development Manager	6	Turkey (Antalya)	04.07.2023 05.07.2023
Mangia's	Ugo Parodi Giusino	Chief Innovation Officer	6	Italy (Sicily)	05.07.2023
Iberostar Group	Megan Morikawa	Global Director of Sustainability	6	Online (Microsoft Teams)	06.07.2023
Hilton	Harry Chrispin	Senior Manager ESG EMEA	1	Online (Microsoft Teams)	10.07.2023
Bahia Principe Sunlight Costa Adeje & Tenerife	José María Núñez de Castro	Subdirector	1	Spain (Tenerife)	11.07.2023
Coral Hotels	Manuel Rodriguez	Commercial Director	4	Spain (Tenerife)	11.07.2023

Accor	Victor Genin	VP Sustainable Performance	1	Online (Microsoft Teams)	19.07.2023

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