



Article

# Communicating Sustainability in Hospitality: A Multi-Layer Analysis of Transparency, Green Claims, and Corporate Value Construction

Ioana-Simona Ivasciuc \*  and Ana Ispas 

Faculty of Economic Sciences and Business Administration, Transilvania University of Brasov, 500068 Brasov, Romania; ispasana@unitbv.ro

\* Correspondence: simona.ivasciuc@unitbv.ro

## Abstract

This study examines how major global hotel groups construct sustainability through corporate communication, assessing both the thematic content and the internal coherence of their Environmental-Social-Governance (ESG) narratives. The research question is How do international hotel corporations construct sustainability through their corporate communication and ESG reporting? The research applies qualitative content analysis of sustainability reports from ten international hotel corporations and a four-layer discursive coherence model (performance, operational, narrative, strategic), the study analyses 888 coded quotations and 205 sustainability-theme occurrences in ATLAS.ti version 25, a qualitative data-analysis software. Results show that while measurable, performance-based disclosures dominate—such as digital food-waste monitoring, emissions-intensity reductions, and responsible sourcing—symbolic language remains strategically deployed to reinforce identity, purpose, and legitimacy. Across the sector, sustainability discourse converges around four recurring pillars: environmental performance leadership, community resilience, responsible business governance, and inclusive economic empowerment. The study advances theoretical work on sustainability communication by conceptualizing discursive coherence as an indicator of organizational authenticity and offers actionable insights for enhancing credibility and stakeholder trust in corporate ESG reporting.

**Keywords:** sustainability communication; hospitality; ESG reporting; discursive coherence; content analysis



Academic Editors: Randall Upchurch, Leonard Jackson and Danqing Liu

Received: 28 November 2025

Revised: 12 December 2025

Accepted: 17 December 2025

Published: 23 December 2025

**Copyright:** © 2025 by the authors.

Licensee MDPI, Basel, Switzerland.

This article is an open access article distributed under the terms and conditions of the [Creative Commons Attribution \(CC BY\)](https://creativecommons.org/licenses/by/4.0/) license.

## 1. Introduction

International organizations, particularly the United Nations World Tourism Organization (UNWTO), promote sustainable tourism practices worldwide, providing guidance and support for national initiatives. To assess environmental sustainability, several frameworks are widely used, including the Global Reporting Initiative (GRI), the Sustainable Development Goals (SDGs), the United Nations Global Compact (UNGC), and environmental management standards such as ISO 14001 [1]. This focus is increasingly important given that tourism is responsible for roughly 8% of global CO<sub>2</sub> emissions [2], which has led much of the academic literature to concentrate on green tourism [2–5].

In this context sustainability has become a defining measure of organizational legitimacy, the hospitality industry stands at the crossroads of expectation and accountability. Hotel chains are increasingly judged not only by their operational performance—such as

carbon reduction, waste management, or local sourcing—but also by the stories they tell about their commitment to sustainability [6]. These narratives circulate through glossy corporate reports, formal corporate sustainability reports and strategic ESG disclosures, which now function as key instruments for shaping organizational identity and legitimacy [7].

As sustainability becomes a communicative as much as an operational endeavor, the question is no longer whether hotels act sustainably, but how convincingly and coherently they communicate those actions. The expansion of sustainability discourse across industries has created new tensions between symbolic and substantive practices, between organizational talk and organizational action [8–11].

In tourism, where reputation and trust are foundational to value creation, these tensions become visible through the contrast between high-level sustainability claims and the operational realities they purport to describe. Understanding these tensions is essential for assessing how hotel corporations construct legitimacy, authenticity, and responsibility through their own discourse.

In the global hospitality sector, sustainability has evolved from a peripheral concern to a central pillar of corporate strategy and public reputation management [12,13]. As tourism destinations face intensifying environmental and social pressures, hotel chains are increasingly expected not only to adopt sustainable practices but also to communicate them credibly and transparently to diverse stakeholders. This growing emphasis on sustainability communication reflects both the sector's response to climate and social challenges and the expanding expectations of travelers, investors, and communities for ethical and authentic corporate conduct.

Scholarly research on corporate sustainability communication has expanded considerably, establishing communication as both a strategic and legitimizing instrument in corporate sustainability performance [14,15]. Within hospitality, prior studies have shown that hotel corporations strategically frame sustainability to reinforce brand legitimacy and consumer trust [6,16]. However, research has also revealed persistent imbalances between symbolic and substantive communication practices—where sustainability narratives serve more as instruments of image management than of genuine transformation [17,18].

At the same time, work on organizational discourse shows that sustainability communication often privileges themes of efficiency, innovation, and risk mitigation, while underrepresenting social justice, equity, and participatory dimensions [19–21]. These tendencies suggest that sustainability in hospitality is constructed discursively within corporate arenas, but the internal coherence of these narratives, particularly the balance between symbolic and substantive elements, remains insufficiently explored.

Previous studies indicate that corporate sustainability reports and declarations often adopt a symbolic character, relying on narratives of eco-efficient growth and security to preserve social legitimacy rather than communicate tangible change [21,22]. In crisis contexts, sustainability communication becomes a tool for managing stakeholder expectations, where authenticity and transparency are strategically negotiated through linguistic and rhetorical adaptation [23].

Similarly, analyses of digital CSR communication show that organizations frequently pursue symbolic legitimacy through online channels, prioritizing reputation-building and stakeholder reassurance while marginalizing social and ethical dimensions of sustainability [16,24].

Consequently, the internal coherence of corporate sustainability claims, specifically how symbolic and substantive elements interact within organizational discourse, represents a critical research gap. To date, few studies have systematically examined how organizational authenticity and legitimacy are constructed and negotiated through corporate sustainability discourse itself.

This study investigates the internal coherence, convergence, and differentiation within institutional sustainability communication among international hotel chains. It applies qualitative content analysis to a comprehensive dataset consisting of corporate sustainability declarations and ESG reports published on official websites.

The research pursues four main objectives:

Objective 1 (O1)—To identify the dominant sustainability themes and values expressed in hotels' corporate declarations.

Objective 2 (O2)—To examine how these themes reflect symbolic and substantive sustainability communication practices.

Objective 3 (O3)—To evaluate the extent to which hotel groups construct sustainability communication that is internally coherent and discursively aligned.

Objective 4 (O4)—To identify emerging patterns and strategies of sustainability communication within the hospitality sector.

By analyzing corporate sustainability discourse, this study proposes a replicable framework for assessing discursive coherence and legitimacy construction in sustainable tourism communication. It contributes to the growing literature on responsible communication, stakeholder legitimacy, and authentic sustainability practices, illustrating how sustainability narratives evolve at the intersection of institutional strategy and organizational identity construction.

The article is organized as follows: Section 2 presents an extensive review of the relevant literature on sustainability communication and legitimacy formation in the hospitality sector. Section 3 outlines the qualitative research design, sampling strategy, and analytical framework, detailing the use of content analysis and the four-layer discursive coherence model. Section 4 reports the empirical findings, including dominant sustainability themes, symbolic versus substantive communication patterns, and coherence assessments across hotel groups. Section 5 offers a comprehensive discussion of the results, highlighting theoretical and managerial implications. The article concludes by summarizing key contributions, acknowledging limitations, and outlining directions for future research.

## 2. Literature Review

### 2.1. Corporate Sustainability Communication in the Hospitality Industry

The hospitality industry has become a central context for understanding how sustainability is communicated, framed, and legitimized. The hotel industry has actively engaged in efforts to reduce its environmental footprint, positioning sustainability as an increasingly central element of corporate operations [25,26].

Early work highlighted the strategic role of corporate social responsibility (CSR) communication in building stakeholder trust and corporate reputation [14,15]. Over the past decade, sustainability communication in hospitality has evolved from basic environmental statements to complex corporate narratives aligned with global policy frameworks such as the UN Sustainable Development Goals [6,27]. Recent sector-specific literature confirms that sustainability reporting has become a standardized practice among large hotel groups, often driven by regulatory pressures and stakeholder expectations [28,29].

Despite this evolution, scholarship consistently notes that the substance behind sustainability communication remains uneven [30]. Hotel corporations frequently emphasize environmental stewardship, eco-efficiency, and operational improvements—such as energy conservation and waste reduction—while offering limited disclosure on social equity, labor conditions, or community engagement [20,22]. This imbalance suggests that sustainability communication functions not only as a management practice but also as a reputational strategy aimed at strengthening legitimacy in a highly competitive, image-sensitive industry [18,24], requiring a systematic mapping of dominant sustainability themes, narratives,

and values conveyed by major hotel chains, as existing studies tend to examine only individual companies or isolated dimensions [31–33] (O1—To identify the dominant sustainability themes and values expressed in hotels' corporate declarations.), [31–33].

Recent scholarship further reveals the rhetorical and linguistic complexity of sustainability reporting. Bini and Fissi [23] demonstrate that tone, readability, and linguistic framing vary before and after crisis contexts, reflecting attempts to maintain or repair legitimacy. Troy, Eng, and Overton [16] show that disclosures grounded in verifiable evidence enhance perceptions of authenticity, whereas communication relying on broad, symbolic claims risks undermining trust. These findings collectively emphasize the importance of examining how organizations balance symbolic and substantive elements within their sustainability discourse (O2—To examine how these themes reflect symbolic and substantive sustainability communication practices.).

### *2.2. Symbolic vs. Substantive Practices: Authenticity and Legitimacy*

The distinction between symbolic and substantive sustainability communication is foundational for understanding organizational authenticity. Symbolic actions typically involve high-level commitments, selective examples, or promotional storytelling that signals responsibility without reflecting substantial operational change [17,18]. Substantive actions, on the other hand, demonstrate measurable progress, transparent reporting, and clear alignment between organizational talk and practice [16]. CSR communication is increasingly conceptualized not merely as a marketing tool, but as a deliberative discursive practice through which organizations seek moral and social legitimacy [34]. Within this perspective, symbolic and substantive elements are not mutually exclusive but often coexist within complex corporate narratives.

Recent research shows that firms often imitate the sustainability disclosures of their peers rather than providing distinctive, performance-based information [35,36]. Institutional theory studies also find that companies align ESG reporting with industry norms to manage legitimacy and reputation [36,37]. This imitation lowers the informational value of climate disclosures when reporting becomes standardized or disconnected from actual practices [38].

Hospitality research consistently identifies the risk of greenwashing, especially among large international chains producing extensive sustainability communication with limited evidence of impact [21,22]. Weder's [21] longitudinal analysis shows the persistence of discursive frames—"stability," "security," and "efficiency"—which normalize incremental improvements rather than transformative sustainability action. Lueg [39] and Damiano [27] similarly argue that hotel chains often reference the SDGs symbolically to reinforce legitimacy, without implementing structural change.

Legitimacy theory [40] helps explain these dynamics: organizations may employ sustainability communication to maintain moral and cognitive legitimacy, even when operational transformation is limited. Such patterns contribute to a growing legitimacy gap, evidenced by inconsistencies between sustainability claims and organizational outcomes. Such theoretical tensions underscore the importance of systematically examining how symbolic and substantive elements coexist, overlap, or conflict within hotel corporations' sustainability narratives (O2—To examine how these themes reflect symbolic and substantive sustainability communication practices.).

### *2.3. Stakeholder Engagement and Corporate Communication Strategies*

Stakeholder theory [41] establishes that organizations must communicate sustainability in ways that respond to the expectations of diverse stakeholder groups. Nevertheless, research shows that sustainability communication in hospitality remains predominantly

managerial, top-down, and legitimacy-oriented, rather than dialogic or participatory. Corporate websites and sustainability reports often prioritize reputation management and symbolic assurance, offering limited opportunities for reciprocal engagement or social value co-creation [24].

Inclusive and participatory communication remains inconsistently applied across the hospitality sector [42], with empirical studies on hotel CSR communication confirming that stakeholder engagement is frequently confined to one-way information disclosure rather than two-way dialog [43,44].

Within this landscape, sustainability reports operate as discursive artifacts that strategically construct organizational identity, values, and legitimacy [21]. They blend quantitative performance indicators, operational descriptions, value-laden narratives, and governance commitments into curated accounts intended to present a coherent and credible sustainability stance. The persuasiveness of these documents, however, depends not merely on the presence of substantive ESG data [17,45] but on the internal alignment between what organizations measure, enact, narrate, and strategically commit to [40,46,47].

Drawing on this literature, the present study adopts a theoretically derived four-layer discursive coherence model, integrating insights from legitimacy theory, symbolic-substantive CSR research, organizational discourse, and strategic CSR. The model distinguishes between performance coherence (alignment with measurable ESG outcomes [17,45]), operational coherence (alignment of sustainability practices with organizational routines and structures [48,49]), narrative coherence (consistency of values, identity frames, and communicative tone [21,46]), and strategic coherence (alignment with long-term commitments, governance frameworks, and global standards such as SDGs or SBTi [47,50]).

This framework positions discursive coherence as a core requirement for credible sustainability communication and provides the conceptual foundation for evaluating the extent to which hotel groups construct sustainability communication that is internally coherent and discursively aligned. (O3—To evaluate the extent to which hotel groups construct sustainability communication that is internally coherent and discursively aligned.)

#### *2.4. Discursive Coherence, Authenticity, and Sector-Level Patterns*

Discursive coherence describes the degree to which sustainability claims, values, practices, and strategic commitments form an internally aligned and mutually reinforcing narrative. Scholarship increasingly treats coherence as a proxy for organizational authenticity, reflecting the congruence between what organizations say, what they claim to value, and what they demonstrably do [16]. When rhetorical commitments are insufficiently supported by operational or performance evidence, organizations risk creating legitimacy gaps, which fuel stakeholder skepticism [18,23].

Weder [21] argues that sustainability reporting is not merely descriptive but actively shapes expectations, frames risks, and constructs legitimacy through repeated narrative patterns. Similarly, Bogren et al. [20] view sustainability communication as a dynamic discursive process through which organizations normalize particular interpretations of responsibility, ultimately contributing to the stabilization of sector-level meaning structures. These perspectives underscore that authenticity cannot be assessed in isolation; it emerges from the consistency of discursive constructions across multiple communicative layers.

Corporate sustainability communication in hospitality must therefore be analyzed not only internally (O3—To evaluate the extent to which hotel groups construct sustainability communication that is internally coherent and discursively aligned) but also comparatively across hotel groups, in order to identify whether common discursive strategies, thematic priorities, or legitimacy patterns are emerging at the industry level. Comparative analysis

enables the identification of emerging patterns and strategies of sustainability communication within the hospitality sector (O4—To identify emerging patterns and strategies of sustainability communication within the hospitality sector), including shared sustainability frames, converging narrative structures, standardized operational commitments, and recurring performance metrics that collectively shape the communicative landscape of global hospitality sustainability.

In sum, current scholarship establishes coherence, authenticity and legitimacy as core conditions for credible sustainability communication yet reveals persistent gaps in understanding how global hotel groups construct these narratives across brands and business models. Addressing these gaps requires comparative, empirically grounded analysis of how symbolic and substantive elements combine to produce (or weaken) discursive coherence, forming the foundation for the present study.

### 3. Materials and Methods

#### 3.1. Research Design

This study employs a qualitative content analysis, a methodological approach widely recognized for exploring the construction of meaning in sustainability communication [51–53]. In environmental and sustainability reporting research, content analysis is a well-established method for examining corporate sustainability disclosures and reporting practices [54]. Content analysis is appropriate for examining how sustainability is articulated, legitimized, and narratively structured within corporate disclosures [20–22].

The study follows an interpretive research design grounded in discourse analysis and legitimacy theory, conceptualizing sustainability reporting as a communicative and strategic practice through which organizations construct identity, authenticity, and legitimacy [14,40]. Sustainability discourse is treated as a corporate framing process shaped by symbolic and substantive communication strategies [16,17]. To ensure methodological rigor, the analysis follows the key research steps recommended for qualitative content analysis, including systematic sampling, transparent coding procedures, and consistent analytical reporting [55]. The analysis focuses exclusively on the corporate sustainability reports and ESG statements and is aligned with the study's objectives (O1–O4).

#### 3.2. Sampling and Data Collection

The dataset comprises corporate sustainability declarations published by the ten largest global hotel groups ranked by number of properties (Table 1). The analysis of sustainability communication among these hotel groups is justified by their structural influence on the global hospitality sector. Together, the top ten hotel chains, selected based on total number of properties [56], represent the largest corporate actors worldwide. This sampling strategy ensures coverage of organizations with the greatest industry footprint.

For each group, sustainability reports were examined, enabling a systematic comparative assessment of their sustainability communication practices. All documents were retrieved directly from official corporate websites and include PDF and DOCX sustainability reports, ESG updates, and CSR statements. Each document was treated as a discursive artifact [21], reflecting how organizations strategically construct legitimacy through sustainability communication. All materials analyzed are publicly available corporate documents, involving no personal or confidential data, and the study adheres to established ethical standards for the responsible use of secondary data.

This sample provides a heterogeneous yet comparable field of actors in terms of scale, ownership models, and market positioning.

**Table 1.** Largest Hotel Chains in the World (2024).

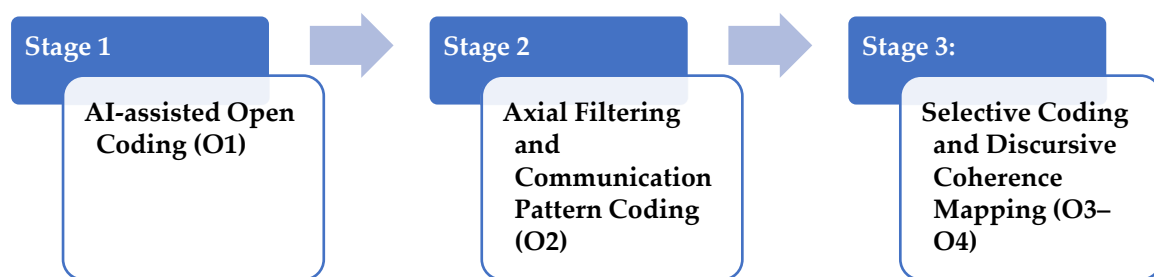
Rank	Hotel Group	Number of Properties
1	Wyndham Hotels & Resorts	9059
2	Marriott International	8353
3	Choice Hotels International	7467
4	Hilton	7277
5	IHG Hotels & Resorts	6179
6	BWH Hotel Group	3914
7	Aimbridge Hospitality	1447
8	G6 Hospitality	1453
9	Hyatt Hotels Corporation	1297
10	Sonesta International Hotels Corporation	1083

Source: Ceoworld [56].

### 3.3. Analytical Framework

The analysis applies a thematic and discursive content analysis informed by symbolic-substantive theory [17], legitimacy theory [40], and contemporary sustainability discourse scholarship in hospitality [21,22]. To ensure methodological consistency, the analytical process was operationalized through the Intentional AI Coding workflow in ATLAS.ti version 25, which allowed the coding framework to be directly aligned with the study's four objectives (O1–O4). Based on the research intention, ATLAS.ti version 25 generated five guiding analytical questions corresponding to five code categories Sustainability Communication, Dominant Themes, Communication Patterns, Narrative Patterns, and Discourse Coherence, which structured the subsequent coding and interpretive stages. The coding process unfolded through a hybrid model combining AI-generated code prompts with systematic human validation. This ensured analytical rigor and conceptual transparency, while preserving the inductive nature of qualitative content analysis.

Figure 1 presents the analytical workflow, which reflects the integration of AI-assisted coding suggestions with researcher-driven interpretive refinement.

**Figure 1.** Analytical workflow.

The Intentional AI Coding function produced an initial set of thematic codes based on the question “*What dominant sustainability themes are identified in these reports?*”. These AI-suggested codes were subsequently reviewed, refined, and expanded through human coding. This stage supported Objective O1 by enabling the identification of the main environmental, social, and governance themes present across the corporate reports.

Building on the thematic structure generated in Stage 1, the questions “*How do the hotel groups differentiate between symbolic and substantive communication regarding sustainability?*” and “*What narrative patterns emerge across the sustainability reports of these hotel groups?*” guided a deeper axial coding process. Codes were reorganized manually into higher-order categories capturing symbolic versus substantive discursive strategies, narrative framings, and ESG sub-dimensions. This stage supported Objective O2 by systematically distinguishing between aspirational versus evidence-based sustainability communication.

The final stage focused on selective coding to assess discursive coherence, guided by the AI-generated question “*How coherent is the discourse on sustainability within and across the hotel companies?*” and then by manually coding. Using code co-occurrence analysis, document comparison tools, and network visualizations, this stage identified (1) internal alignment within each corporate discourse (Objective O3) and (2) cross-company patterns and shared communication strategies characterizing the global hospitality sector (Objective O4).

Together, these stages provided a coherent progression from AI-assisted initial coding to theoretically informed interpretive analysis. The integration of AI-generated analytical questions with researcher-led refinement ensured methodological transparency and conceptual alignment with the study’s objectives.

#### 3.4. *Validity, Triangulation, and Trustworthiness*

To ensure methodological rigor, the study employed several complementary validation strategies. Method triangulation was achieved through the combined use of thematic, narrative, and co-occurrence analyses, allowing the findings to be corroborated across distinct analytical lenses. In addition, investigator triangulation strengthened reliability by enabling multiple coders to independently cross-check code applications and refine thematic clusters through consensus-building. Finally, a reflexive audit trail was maintained throughout the research process, systematically documenting coding decisions, category refinements, and interpretive choices in line with established qualitative standards [57].

## 4. Results

### 4.1. *Dominant Sustainability Themes Across Corporate Reports*

The thematic analysis conducted in ATLAS.ti version 25 revealed a set of recurrent sustainability themes shared across the ten global hotel groups. These themes align closely with the environmental-social-governance (ESG) architecture of corporate sustainability reporting and reflect the core priorities emphasized by hospitality organizations in their public declarations. Across the dataset, ESG Commitments emerged as the most pervasive theme (78 grounded quotations). The hotel groups repeatedly foregrounded the centrality of their ESG frameworks as strategic pillars guiding global operations. For instance, Choice Hotels underscores its “(ESG) commitments across its global network of over 7500 hotels,” while Hyatt articulates a values-driven orientation rooted in its long-standing purpose: “Hyatt’s commitment to caring for the planet, people, and responsible business.” These statements demonstrate an overarching discursive tendency to position ESG as both a normative anchor and a reputational asset.

Environmental concerns were prominently represented across several subthemes, including Energy Efficiency (25 quotations), Environmental Stewardship (23), Water Conservation (21), Responsible Sourcing (18), Renewable Energy (16), and Waste Reduction (15). Energy Efficiency appears as a ubiquitous operational priority across chains, illustrated by references to technological upgrades and performance gains. BWH highlights continuous improvement targets (“Improve energy efficiency”), while Choice notes the “Full migration of IT infrastructure to Amazon Web Services, reducing energy use,” and G6 reports a “16% reduction in electricity use.” These excerpts reflect a consistent emphasis on energy optimization as an emblematic environmental performance indicator.

The theme of Environmental Stewardship underscores a broader ecological orientation. BWH explicitly “recognizes its global footprint and commits to operating responsibly,” whereas Hyatt expands the theme through “biodiversity and destination stewardship,” suggesting an integrative approach that connects operations with place-based environmental obligations.

Water Conservation also emerges as a cross-chain priority, with Marriott repeatedly reporting a “9.3% reduction in water intensity since 2016, supported by low-flow fixtures, smart irrigation, and online conservation resources.” The fact that Marriott’s phrasing recurs identically across documents suggests standardized global reporting structures typical for multinational hotel corporations.

Responsible Sourcing reinforces the environmental-social interface: Hilton reports “responsible sourcing of key commodities” and highlights participation in global governance fora such as COP29 and the World Economic Forum, while Hyatt cites progress in “responsibly sourcing coffee, tea, seafood, animal proteins, and amenities.” This theme reveals a shared sectoral movement toward supply chain due diligence and ethical procurement.

Renewable Energy is also a growing priority, reflected in Wyndham’s “63% renewable electricity at corporate HQ” and Marriott’s rapid expansion of EV charging infrastructure (“7100+ EV chargers across 1800+ properties”). These examples signal an increasing integration of renewable energy into corporate decarbonization pathways.

Finally, Waste Reduction is present in all chains, with strategies ranging from refillable dispensers and reduced plastics to advanced food waste technologies. Choice reports “AI-powered food waste monitoring pilots,” while G6 notes, “No single-use plastics in guest rooms or food service,” marking a shift toward systematic resource circularity.

On the governance front, themes such as Accountability (24 quotations) and Transparency (17) are central. Aimbridge emphasizes “accountability and proactive problem solving,” positioning service excellence as tied to responsible leadership. G6 echoes this direction with “a strengthened focus on accountability, ESG leadership, and community impact.” These patterns reflect the sector’s movement toward more explicit governance claims aligned with stakeholder expectations for verifiable, ethical operations.

Transparency further reinforces this governance orientation, with Choice referring to “public policy transparency” and Hilton highlighting “transparent reporting, global standards compliance, and ethical oversight,” framing sustainability as inseparable from credible governance and compliance structures.

The key social subtheme identified is Diversity (16 quotations). Statements stress inclusion, belonging, and multicultural awareness (“Increase cultural awareness,” “Celebrate diversity,” “Ensure every individual feels valued”). BWH highlights “Promoting diverse viewpoints and collaboration,” reinforcing the increasingly central role of DEI initiatives in shaping organizational culture and guest experience narratives.

#### 4.2. Symbolic vs. Substantive Communication Patterns

Across all ten hotel groups, a total of 171 substantive references and 79 symbolic references were identified. This distribution indicates a ratio of approximately 68% substantive to 32% symbolic communication, suggesting that large hospitality corporations increasingly foreground quantifiable ESG achievements in response to rising demands for transparency. At company level, substantive disclosures were consistently higher (Table 2).

The cross-company comparison reveals two distinct patterns in how hotel groups mobilize symbolic and substantive sustainability discourse. Economy and midscale brands such as Choice, G6, and Wyndham display the highest frequency of substantive disclosures, a tendency driven primarily by their emphasis on operational ESG performance—particularly energy efficiency, water management, and waste reduction. These groups appear to anchor their sustainability communication in tangible, trackable outcomes, reflecting a pragmatic orientation toward regulatory compliance, cost efficiency, and performance benchmarking.

In contrast, luxury and upper-upscale hotel groups, including Hilton, IHG, and Hyatt, exhibit a more finely balanced combination of symbolic and substantive communication. While they report extensive quantitative indicators, similar to their midscale counterparts,

they also embed these disclosures within broader narratives emphasizing organizational values, cultural identity, purpose-driven leadership, and inclusive workplace ideals. This dual strategy suggests a more complex discursive architecture in which measurable ESG achievements are complemented by aspirational claims designed to reinforce brand authenticity and emotional resonance with stakeholders.

**Table 2.** Substantive and symbolic identified references.

Hotel Group	Substantive (Gr)	Symbolic (Gr)	Total
Aimbridge	10	6	16
BWH	13	5	18
Choice	22	4	26
G6	30	10	40
Hilton	20	14	34
Hyatt	19	8	27
IHG	16	12	28
Marriott	16	5	21
Sonesta	13	5	18
Wyndham	12	10	22

Substantive communication across the dataset is characterized by quantifiable achievements, performance indicators, third-party audits, and technology-enabled improvements. These disclosures typically refer to measurable reductions in emissions and resource use, renewable energy deployment, responsible sourcing metrics, or verified operational efficiencies. Representative examples include:

- “Full migration of IT infrastructure to Amazon Web Services, reducing energy use.” (Choice).
- “Electricity use ↓16%, natural gas ↓24%, water usage ↓11% since 2019.” (G6).
- “Hilton exceeded its 2030 goal: 60.6% reduction in landfilled waste since 2008.”
- “Progress toward 2030 science-based targets to reduce Scope 1 & 2 emissions by 27.5% and Scope 3 by 53% per sq. meter.” (Hyatt).
- “7100+ EV chargers across 1800+ properties; rooftop solar feasibility analysis complete.” (Marriott).

Such disclosures constitute evidence-based reporting, reinforcing perceptions of credibility and operational maturity. They are closely aligned with global frameworks -including Science Based Targets initiative (SBTi), Global Reporting Initiative (GRI), and Task Force on Climate-related Financial Disclosures (TCFD)—and collectively signal a sector-wide transition toward performance-oriented legitimacy, where concrete achievements take precedence over purely narrative-driven sustainability claims.

In parallel, the analysis identifies a second category of sustainability discourse rooted in symbolic communication, comprising values-oriented statements, emotional storytelling, purpose declarations, and aspirational commitments that lack quantifiable evidence. These statements reinforce organizational ethos and stakeholder relationships but do not document verifiable progress. Examples include:

- “Pride in caring for guests; accountability. . . exceeding expectations at every moment.” (Aimbridge).
- “Aimbridge seeks to make a meaningful connection.”
- “A workplace rooted in belonging, respect, inclusion, and collaboration.” (Aimbridge).
- “Donating through Best Western for a Better World®. . .” (BWH).
- “Opportunities: sustainability-driven consumer preference.” (Choice).
- “Sonesta places people at the core of its identity—guests, employees, franchisees.”

#### 4.3. Discursive Coherence Within Corporate Communication

To assess the degree of internal discursive coherence (O3), the analysis examined how sustainability commitments, performance indicators, narrative strategies, and operational practices align within each hotel group's corporate communication. Using the four-layer coherence model derived from legitimacy theory, organizational discourse, and symbolic-substantive CSR research, the results reveal a structurally consistent communication pattern across the ten companies, though with variations by segment and corporate maturity (Table 3).

**Table 3.** Discursive Coherence Across Hotel Groups.

Hotel Group	Performance Coherence	Narrative Coherence	Strategic Coherence	Operational Coherence
Aimbridge	0	14	7	4
BWH	3	15	6	3
Choice	4	25	15	4
G6	4	35	18	7
Hilton	15	27	32	16
Hyatt	12	23	25	15
IHG	12	23	25	13
Marriott	14	20	24	8
Sonesta	9	17	14	10
Wyndham	11	23	17	16
Total	84	222	183	96

Performance coherence is particularly strong in Hilton, Hyatt, IHG, Marriott, and Wyndham. Across the corpus, hotels provide quantifiable achievements that directly substantiate their commitments. Choice, for example, links its energy-efficiency narrative to verified impacts: “35 hotels received third-party sustainability audits, where smart thermostats generated over \$33,000 in annual savings and reduced nearly 70 tons of CO<sub>2</sub>e.” G6 demonstrates a similar alignment, reporting that “electricity use decreased 16%, natural gas 24%, and water usage 11% since 2019”, thereby grounding its sustainability identity in operational efficiency.

Hilton illustrates exemplary coherence by integrating performance into long-term goals, noting that “the company exceeded its 2030 goal with a 60.6% reduction in landfilled waste since 2008.” Hyatt reinforces this relationship with technology-enhanced monitoring, explaining that “KITRO measurement systems deployed in nearly 100 hotels identified 25–35% food-waste reduction potential.” Marriott similarly demonstrates alignment between commitments and outcomes through renewable-energy deployment, reporting “7100+ EV chargers across 1800 properties following a global solar feasibility analysis.”

Narrative coherence is the most prominent coherence dimension across all groups (222 coded instances). Its strength reflects the centrality of brand identity in hospitality and the sector's long-standing discursive reliance on cultural and service-oriented narratives. Collectively, the patterns confirm that narrative coherence is the most universally applied legitimacy strategy in the sector.

Aimbridge, for instance, consistently constructs its identity around themes of “belonging, shared success, and opportunity,” reinforcing a people-centered cultural narrative across its documents. G6 maintains a coherent storyline through recognition and inclusion, highlighting awards such as “Leaders in Diversity” and its designation as a “Top Veteran-Friendly Company.”

Hilton's narrative coherence is particularly developed: its CEO repeatedly emphasizes the founding belief that hospitality should “fill the earth with the light and warmth of human connection,” a message reflected across its global workforce and sustainability strat-

egy. Hyatt sustains consistency through its integrated people-planet identity, combining “biodiversity and destination stewardship” with a “strong learning and development culture.” Meanwhile, IHG reinforces a narrative of environmental guardianship through statements such as: “nature protection is integrated into corporate strategy through biodiversity assessments and nature-positive hotel development.”

Marriott anchors its narrative coherence in its enduring corporate values—“Put People First, Pursue Excellence, Embrace Change, Act with Integrity, Serve Our World”—which recur throughout its ESG reporting and provide a stable interpretive frame across all sustainability claims.

Strategic coherence refers to the alignment between sustainability communication and long-term goals, governance systems, reporting frameworks, and external standards [47,50]. With 183 coded instances, this dimension is especially strong among Hilton, Hyatt, IHG, and Marriott—groups with historically institutionalized CSR infrastructures.

Choice demonstrates robust strategic alignment by establishing “board committees overseeing ESG integration and alignment with SASB, TCFD, and ISSB standards.” Wyndham reinforces its long-term sustainability narrative through corporate responsibility targets: “2025 goals focused on environmental impact, ethical operations, and people-centered initiatives.” Sonesta structures its ESG strategy through a defined social pillar emphasizing “guest wellbeing, DEI, safety, and community impact.”

Marriott further positions itself as an industry leader by asserting a commitment to “long-term positive impact across the global value chain,” while Hilton’s strategic coherence emerges through cross-cutting governance structures that connect ethics, human rights, climate strategy, and operational standards.

Operational coherence captures the extent to which sustainability commitments translate into concrete practices, routines, and standards within hotels. With 96 coded instances, it is particularly evident in Wyndham, Hilton, Hyatt, IHG, and BWH. The examples demonstrate that operational coherence works as the connective tissue linking narrative and strategy to observable actions, thereby strengthening the overall authenticity of sustainability communication.

Wyndham showcases strong operational alignment through “Wish Day initiatives, local volunteering, and giving programs,” illustrating how community narratives are enacted on the ground. Sonesta provides clear examples of circularity in action through “vendor partnerships for recycling, textile recycling, composting programs, and reusable amenities.”

Marriott demonstrates supply-chain operationalization through industry collaboration in HARP, where “suppliers are screened via EcoVadis and required to meet environmental and social criteria.” IHG operationalizes decarbonization by introducing an “industry-first Low Carbon Pioneers program,” recognizing hotels powered entirely by renewable energy. Hilton integrates sustainability into day-to-day operations, citing that “69% of hotels now include hydration stations, and Digital Key prevented over 103 tons of plastic waste in 2024.” BWH operationalizes waste reduction using “compostable utensils, paper straws, bagasse containers, and recycled-content packaging.”

#### 4.4. Sector-Level Discursive Strategies and Emerging Patterns

Analysis of the sustainability-theme quotations across the ten hotel groups reveals a highly structured, though uneven, sectoral discourse, dominated by a set of recurring thematic clusters. Environmental themes dominate the sector’s discourse, with Food Waste emerging as the single most substantiated category ( $n = 6$ ).

The word cloud illustrates the dominant lexical patterns associated with the *Food Waste* theme across the sustainability reports (Figure 2). The most salient terms—*food*, *waste*, *reduction*, and *hotels*—highlight a sector-wide emphasis on quantifiable reduction efforts and



Turkey/Syria earthquakes, Typhoon Mawar, and the Maui wildfires”. Marriott integrates disaster relief within a broader human-rights framework, positioning its actions as part of “deep community engagement and transparent governance”. Across these cases, sector discourse integrates emotional framing, humanitarian values, and operational detail - reinforcing disaster relief as a core element of hospitality’s moral positioning.



**Figure 3.** Word Cloud for “Disaster Relief” Sustainability Theme.

Themes coded under Responsible Business ( $n = 5$ ) reveal a highly aligned governance rhetoric across Hilton, Hyatt, and IHG.

The word cloud illustrates how hotel corporations frame “responsible business” as a multidimensional construct centered on business, responsible, and people (Figure 4). The prominence of terms such as *strategy*, *governance*, *ethical*, *environmental*, *global*, and *practices* shows that companies consistently anchor responsible business in strategic governance structures, ethical conduct, and global operational consistency. Words like *progress*, *impact*, *report*, and *platform* emphasize a discourse of accountability, transparency, and continuous improvement, while terms related to *diversity*, *community*, and *workforce* reveal that responsible business is narrated not only as an environmental or governance concern but also as a people-centered commitment. Overall, the lexical pattern indicates a sector-wide strategy that blends ethical governance, environmental stewardship, and human capital development into a cohesive responsible business narrative.



**Figure 4.** Word cloud of “Responsible Business” thematic codes.

Hilton structures its entire ESG identity around four pillars—People, Hotels, Communities, and Responsible Business—supported by the LightStay data platform and “strong cross-sector partnerships”. Hyatt’s World of Care framework similarly centers responsible business, describing its commitment to “caring for the planet, people, and responsible

business”, while reinforcing this through “strong governance, transparent reporting, and secure and ethical operations”. IHG emphasizes board-level accountability, noting that its responsible business governance is led by the Board of Directors and shaped by materiality assessments focused on “ethical practices, cybersecurity, and procurement”.

Financial Support appears as another major theme ( $n = 5$ ), especially in Hilton, Hyatt, and Marriott.

The word cloud illustrates how hotel corporations articulate financial support within their sustainability discourse, emphasizing “owned,” “businesses,” “suppliers,” “community,” “grants,” “employment,” and “survivors” (Figure 5). These terms highlight a dominant focus on equity-oriented financial mechanisms, such as support for *minority-owned and disabled-owned suppliers*, *community grants*, and *employment programs* for vulnerable groups. The prominence of words like “distributed,” “awarded,” “expanded,” and “supporting” underscores a narrative centered on resource allocation, empowerment, and inclusion, suggesting that financial support is framed not only as economic assistance but as a strategic driver of diversity, social mobility, and resilience across hotel value chains.



**Figure 5.** Word Cloud of “Financial Support” Sustainability Theme.

Hilton reports that its Team Member Assistance Fund distributed “\$1.4 million in 2024”. Hyatt contributes multiple layers of support, from “funding the NRFT Survivor Fund” to awarding “\$1 million in multi-year community grants” and expanding accessibility accommodations. Marriott highlights its role in inclusive economic systems, reporting “over \$700 million spent with diverse-owned suppliers”.

Similarly, the Employment theme ( $n = 3$ ) demonstrates sectoral concern for workforce mobility and youth opportunity.

The word cloud highlights the centrality of employment-focused commitments within hotel sustainability discourse (Figure 6). Terms such as “employment,” “jobs,” “connected,” “company,” “program,” and “resettlement” dominate, reflecting the sector’s emphasis on workforce integration, youth employment pathways (e.g., RiseHY), refugee resettlement, and equality-driven hiring practices. The presence of words like “LGBTQ,” “infrastructure,” “legislation,” and “engages” indicates that employment themes are often embedded within broader social responsibility narratives related to inclusion, policy engagement, and community support. Overall, the cloud shows that employment commitments are framed less through quantitative performance indicators and more through socially oriented language stressing opportunity creation and inclusive growth.

Hyatt’s RiseHY program “connected 5700+ Opportunity Youth to jobs”, while Marriott ties employment engagement to broader advocacy in climate legislation, EV infrastructure, LGBTQ+ equality, and refugee resettlement. These patterns indicate that financial and employment-related discourse functions as a key mechanism for positioning hospitality companies as social stabilizers within their communities.

Mid-frequency themes such as Sustainable Sourcing, Environmental Management, and Climate Change ( $n = 3$  each) further reinforce a coordinated environmental-social narrative. Hilton frames sustainable sourcing within broader sustainability priorities, while Marriott reports measurable progress such as achieving “24% sustainable seafood (MSC/ASC) and 56% sustainable FF&E products”. Sonesta embeds sourcing within compliance expectations, requiring “environmental management systems, responsible chemical management, and sustainable procurement”. Meanwhile, Wyndham links climate change to a comprehensive environmental strategy including energy efficiency, water conservation, waste diversion, and biodiversity protection.



**Figure 6.** Word Cloud of Employment-Related Sustainability Themes.

## 5. Discussion

The findings of this study reveal a highly structured and strategically curated sustainability discourse across the world’s largest hotel groups, characterized by a marked predominance of substantive communication complemented by selective symbolic elements. This discursive configuration aligns with contemporary scholarship suggesting that corporate sustainability reporting operates as both an evidentiary practice and a mechanism of legitimacy construction [21,40]. Across the dataset, hotels overwhelmingly foreground quantifiable ESG achievements—such as emissions-intensity reductions, digital food-waste systems, renewable-energy adoption, third-party audits, and responsible-sourcing metrics—thus reinforcing a sector-wide movement toward performance-oriented legitimacy. At the same time, symbolic communication remains strategically present, particularly among upper-upscale and luxury brands, where values-based narratives, emotional framings, and aspirational commitments play a visible role in shaping corporate identity.

This duality reflects what the literature conceptualizes as a hybrid symbolic—substantive model of sustainability communication [17,18]. While symbolic statements rarely mislead, they function as normative anchors that elevate sustainability from a set of operational tasks to a moral horizon guiding organizational purpose. This pattern is consistent with the sector’s emphasis on hospitality as a relational and service-oriented domain, where meaning-making and emotional connection are historically embedded in corporate narratives [14]. Accordingly, narrative coherence emerges as the most pervasive dimension of discursive alignment, with companies constructing highly consistent identity frames that interweave sustainability with corporate culture, stakeholder care, and long-standing organizational values.

Performance coherence is uneven across the sector. Groups such as Hilton, Hyatt, IHG, Marriott, and Wyndham demonstrate strong alignment between environmental commitments and measurable achievements, often supported by digital monitoring technologies, science-based targets, or third-party verification. These patterns suggest that institutional maturity and operational capacity play a significant role in enabling substantive communication. In contrast, smaller groups or those operating asset-light models exhibit more limited performance alignment, relying more extensively on narrative and strategic coherence to signal responsibility. This differentiation supports the argument that busi-

ness models shape the balance between symbolic and substantive disclosures, producing structural variations in discursive authenticity [22].

Sector-level analysis further highlights the emergence of shared thematic clusters that structure sustainability communication across the hospitality industry. The strongest clustering around food waste, disaster relief, responsible business governance, financial support, and employment indicates a convergence toward standardized sustainability priorities, deeply embedded in global ESG expectations. Notably, the lexicon associated with food waste reveals a technologically driven, highly operational discourse emphasizing measurement, monitoring, and reduction systems. Disaster relief, in contrast, reflects a humanitarian register focused on community resilience, volunteerism, and crisis response—an area where symbolic and substantive elements intertwine most visibly. Responsible business governance exhibits a clearly institutionalized tone rooted in ethics, cybersecurity, and board-level oversight, while financial support and employment themes indicate a social-inclusion narrative centered on empowerment, supplier diversity, and opportunity creation.

Overall, the findings demonstrate that the sector's sustainability discourse operates simultaneously as an accountability mechanism, a strategic identity platform, and a tool for maintaining moral legitimacy. The coexistence of symbolic and substantive elements does not necessarily constitute a legitimacy gap; rather, it reflects a layered communicative architecture where aspiration and evidence co-produce organizational authenticity. This hybrid configuration illustrates the complexity of corporate sustainability communication in contemporary hospitality and underscores the importance of discursive coherence as a criterion for evaluating the credibility and strategic function of ESG reporting.

## 6. Conclusions

The novelty of this work lies in providing the first comparative, multi-layered discursive analysis of sustainability communication across the world's largest hotel groups revealing a sector characterized by both thematic convergence and differentiated communicative strategies. Unlike prior studies that focus on single dimensions or isolated cases, this study integrates a four-layer coherence model—performance, operational, narrative, and strategic coherence—to offer a comprehensive explanation of how sustainability meaning is constructed in global hospitality. By applying this model, the analysis shows that hotel corporations construct sustainability discourse through a combination of measurable achievements, identity-driven storytelling, and governance-linked commitments. Substantive communication dominates the corpus, representing approximately 68% of all coded instances, confirming a broad shift toward evidence-based ESG reporting driven by stakeholder expectations for transparency and verifiability.

Yet symbolic discourse remains central, particularly in articulating organizational values, purpose, and social identity. Rather than functioning as greenwashing, symbolic statements serve to contextualize and legitimize substantive achievements within broader narratives of care, community stewardship, and responsible business. The comparison across hotel groups further shows that discursive coherence is not uniformly distributed: performance coherence is strongest in large multinational chains with established sustainability infrastructures, while narrative coherence is universally robust, underscoring the hospitality sector's communicative dependence on brand identity and relational meaning.

Taken together, these findings illustrate that corporate sustainability communication in hospitality reflects a hybrid symbolic-substantive model that normalizes sustainability as both an operational imperative and a moral expectation. The results contribute empirical clarity to ongoing debates regarding authenticity, legitimacy, and the communicative construction of corporate responsibility, offering a nuanced account of how sustainability narratives evolve within a globalized, highly visible service industry.

### 6.1. Theoretical Implications

The study advances theoretical debates in corporate sustainability communication, legitimacy theory, and organizational discourse in several important ways.

First, it demonstrates empirically that discursive coherence operates as a multidimensional construct, requiring alignment across narrative, strategic, operational, and performance layers. This represents a novel conceptual contribution. The finding extends current conceptualizations of authenticity by showing that no single layer is sufficient to establish credible sustainability communication; authenticity emerges only through the interaction and reinforcement of multiple discursive dimensions.

Second, the results refine symbolic-substantive theory by illustrating that symbolic discourse does not inherently undermine credibility. Instead, when embedded within coherent performance and operational structures, symbolic elements contribute to the moral and cognitive legitimacy of corporate claims, functioning as interpretive anchors for stakeholders.

Third, the study contributes to sector-level discourse analysis by identifying shared sustainability frames—particularly food waste, disaster relief, and responsible business governance—that shape the communicative landscape of global hospitality. These shared frames suggest that the sector has developed a semi-institutionalized ESG lexicon that stabilizes meaning and reduces uncertainty for stakeholders.

Finally, the study offers a methodological contribution through the integration of AI-assisted coding with interpretive discourse analysis demonstrating how large, multi-document corpora can be systematically analyzed while preserving conceptual depth and qualitative nuance.

### 6.2. Managerial Implications

The findings offer several practical insights for sustainability and communications managers in global hospitality. First, organizations should prioritize strengthening performance and operational coherence, as these dimensions most directly influence perceptions of credibility. Investments in digital monitoring systems, third-party verification, and transparent disclosure can significantly enhance stakeholder trust.

Second, managers should recognize the strategic value of narrative coherence. Consistent identity framing—linking sustainability to corporate culture, organizational values, and long-term purpose—reinforces internal alignment and external legitimacy. However, narrative statements must be balanced with measurable evidence to avoid perceptions of symbolic overreach. From a green marketing perspective, sustainability narratives increasingly function as brand positioning tools, shaping how organizations differentiate themselves and signal responsibility to consumers. Ensuring alignment between communicated claims and operational performance is therefore critical to maintaining marketing credibility and avoiding perceptions of greenwashing.

Third, the sector-level analysis highlights clear best practices in environmental management, supply-chain responsibility, and community engagement. Companies can leverage these shared patterns to benchmark progress, align with industry norms, and participate in collective sustainability initiatives. Such alignment can also strengthen stakeholder perceptions by signaling conformity with legitimate industry standards, thereby reinforcing trust among investors, regulators, and civil society actors.

Fourth, the prominence of inclusion- and empowerment-related themes indicates that social sustainability communication is becoming increasingly important. Companies should continue developing supplier-diversity programs, youth employment initiatives, and financial-support mechanisms that integrate social value into corporate purpose. These

initiatives contribute not only to social impact but also to stakeholder perceptions of authenticity, particularly among employees, local communities, and socially conscious consumers.

Finally, managers should view sustainability communication as an integrated governance function rather than a purely promotional activity. Strengthening board oversight, enhancing transparency, and institutionalizing ESG reporting processes will support both external legitimacy and internal accountability. By approaching sustainability communication strategically rather than instrumentally, organizations can enhance long-term stakeholder confidence and support more credible green marketing practices.

### 6.3. Limitations

Despite its methodological rigor, this study presents several limitations. First, the analysis focuses exclusively on publicly available corporate documents, which represent curated organizational self-presentations. Such materials cannot reveal internal decision-making dynamics, organizational tensions, or potential discrepancies between reported and enacted practices. Second, while qualitative content analysis provides deep insight into discursive structures, it cannot fully capture stakeholder interpretations or the real-world impact of communicated commitments. Third, the dataset reflects a specific time period; ESG reporting evolves annually, and future disclosures may alter the observed patterns. Finally, although the coding process was rigorous and triangulated, qualitative interpretation inevitably entails subjectivity, particularly when analyzing symbolic expressions.

### 6.4. Future Research Directions

Future scholarship should complement document-based analysis with interviews, ethnographic data, or participatory methods to explore how sustainability narratives are produced internally and interpreted by employees, guests, investors, and communities. Comparative research across different cultural or regulatory contexts could reveal how national environments shape symbolic and substantive communication. Longitudinal studies would help trace the evolution of discursive coherence over time, particularly as global ESG standards become more stringent. Additionally, integrating computational linguistics with qualitative discourse analysis could provide more granular insights into stylistic, emotional, or rhetorical patterns within sustainability communication. Finally, research might examine how business models—asset-light, franchising, management platforms—shape the discursive architecture of sustainability, potentially revealing new structural determinants of organizational authenticity.

**Author Contributions:** Conceptualization, I.-S.I. and A.I.; methodology, I.-S.I. and A.I.; software, I.-S.I. and A.I.; validation, I.-S.I. and A.I.; formal analysis, I.-S.I. and A.I.; investigation, I.-S.I. and A.I.; resources, I.-S.I. and A.I.; data curation, I.-S.I. and A.I.; writing—original draft preparation, I.-S.I. and A.I.; writing—review and editing, I.-S.I. and A.I.; visualization, I.-S.I. and A.I.; supervision, I.-S.I. and A.I.; project administration, I.-S.I. and A.I.; funding acquisition, I.-S.I. and A.I. All authors have read and agreed to the published version of the manuscript.

**Funding:** This research received no external funding.

**Institutional Review Board Statement:** Not applicable.

**Informed Consent Statement:** Not applicable.

**Data Availability Statement:** The original contributions presented in this study are included in the article. Further inquiries can be directed to the corresponding author.

**Conflicts of Interest:** The authors declare no conflicts of interest.

## References

- Makoondlall-Chadee, T.; Bokhoree, C. Environmental Sustainability in Hotels: A Review of the Relevance and Contributions of Assessment Tools and Techniques. *Adm. Sci.* **2024**, *14*, 320. [[CrossRef](#)]
- Lenzen, M.; Sun, Y.-Y.; Faturay, F.; Ting, Y.-P.; Geschke, A.; Malik, A. The Carbon Footprint of Global Tourism. *Nat. Clim. Change* **2018**, *8*, 522–528. [[CrossRef](#)]
- Saccatuma Garcia, F.C.; Candia Vargas, W.F. Greenwashing in the Tourism and Hospitality Sector: A Systematic Analysis of the Literature. *Rev. Interam. Ambiente Y Tur.* **2024**, *20*, 174–191. [[CrossRef](#)]
- Font, X.; Torres-Delgado, A.; Crabolu, G.; Palomo Martinez, J.; Kantenbacher, J.; Miller, G. The Impact of Sustainable Tourism Indicators on Destination Competitiveness: The European Tourism Indicator System. *J. Sustain. Tour.* **2023**, *31*, 1608–1630. [[CrossRef](#)]
- Line, N.D.; Hanks, L.; Miao, L. Image Matters: Incentivizing Green Tourism Behavior. *J. Travel Res.* **2018**, *57*, 296–309. [[CrossRef](#)]
- Jones, P.; Hillier, D.; Comfort, D. Sustainability in the Global Hotel Industry. *Int. J. Contemp. Hosp. Manag.* **2014**, *26*, 5–17. [[CrossRef](#)]
- Graziano, H. Responsibility and Sustainability in International Hotel Chains. In *Tourism in the Mediterranean Sea*; Emerald Publishing Limited: Leeds, UK, 2021; pp. 143–166.
- Cho, C.H.; Laine, M.; Roberts, R.W.; Rodrigue, M. Organized Hypocrisy, Organizational Façades, and Sustainability Reporting. *Account. Organ. Soc.* **2015**, *40*, 78–94. [[CrossRef](#)]
- Patten, D.M. Seeking Legitimacy. *Sustain. Account. Manag. Policy J.* **2019**, *11*, 1009–1021. [[CrossRef](#)]
- Roszkowska-Menkes, M.; Aluchna, M.; Kamiński, B. True Transparency or Mere Decoupling? The Study of Selective Disclosure in Sustainability Reporting. *Crit. Perspect. Account.* **2024**, *98*, 102700. [[CrossRef](#)]
- Reppmann, M.; Maibaum, F.; Edinger-Schons, L.M.; Foege, J.N. Talk, but Don't Talk Too Much: How Corporate Sustainability Communication Evokes Stepwise Organizational Change. *J. Bus. Res.* **2025**, *189*, 115188. [[CrossRef](#)]
- Gomez-Trujillo, A.M.; Velez-Ocampo, J.; Gonzalez-Perez, M.A. A Literature Review on the Causality between Sustainability and Corporate Reputation. *Manag. Environ. Qual. Int. J.* **2020**, *31*, 406–430. [[CrossRef](#)]
- Steyn, B.; Niemann, L. Strategic Role of Public Relations in Enterprise Strategy, Governance and Sustainability—A Normative Framework. *Public Relat. Rev.* **2014**, *40*, 171–183. [[CrossRef](#)]
- Colleoni, E. CSR Communication Strategies for Organizational Legitimacy in Social Media. *Corp. Commun. Int. J.* **2013**, *18*, 228–248. [[CrossRef](#)]
- Morsing, M.; Schultz, M. Corporate Social Responsibility Communication: Stakeholder Information, Response and Involvement Strategies. *Bus. Ethics A Eur. Rev.* **2006**, *15*, 323–338. [[CrossRef](#)]
- Troy, C.L.C.; Eng, N.; Overton, H. Corporate Support for the Sustainable Development Goals: Effects of Symbolic and Substantive Communication. *Public Relat. Rev.* **2025**, *51*, 102545. [[CrossRef](#)]
- Delmas, M.A.; Burbano, V.C. The Drivers of Greenwashing. *Calif. Manag. Rev.* **2011**, *54*, 64–87. [[CrossRef](#)]
- Panwar, R.; Hansen, E.; Kozak, R. Evaluating Social and Environmental Issues by Integrating the Legitimacy Gap With Expectational Gaps. *Bus. Soc.* **2014**, *53*, 853–875. [[CrossRef](#)]
- Font, X.; McCabe, S. Sustainability and Marketing in Tourism: Its Contexts, Paradoxes, Approaches, Challenges and Potential. *J. Sustain. Tour.* **2017**, *25*, 869–883. [[CrossRef](#)]
- Bogren, M.; Sörensson, A. Tourism Companies' Sustainability Communication—Creating Legitimacy and Value. *Scand. J. Hosp. Tour.* **2021**, *21*, 475–493. [[CrossRef](#)]
- Weder, F. The Evolution of the Sustainability Story: Strategic Sustainability Communication as Niche Construction. *Int. J. Strateg. Commun.* **2023**, *17*, 228–244. [[CrossRef](#)]
- Guix, M.; Bonilla-Priego, M.J.; Font, X. The Process of Sustainability Reporting in International Hotel Groups: An Analysis of Stakeholder Inclusiveness, Materiality and Responsiveness. *J. Sustain. Tour.* **2018**, *26*, 1063–1084. [[CrossRef](#)]
- Bini, L.; Fissi, S. The Readability of Corporate Sustainability Narratives in a Crisis: An Analysis of Linguistic Features Using Coh-Metrix. *Soc. Responsib. J.* **2025**, *21*, 1049–1065. [[CrossRef](#)]
- Kocurikova, A.; Kopriva, J.; Tetrevova, L. Unlocking the Power of Corporate Social Responsibility Communication in the Online Sphere: A Systematic Exploration. *Sustainability* **2024**, *16*, 2296. [[CrossRef](#)]
- Ouyang, Z.; Wei, W.; Chi, C.G. Environment Management in the Hotel Industry: Does Institutional Environment Matter? *Int. J. Hosp. Manag.* **2019**, *77*, 353–364. [[CrossRef](#)]
- Yang, M.J.H.; Ting, A.; Nimri, R.; Je, J.S. Deciphering the Green Hotel Enigma: An in-Depth Analysis of Literature. *Int. J. Hosp. Manag.* **2026**, *133*, 104413. [[CrossRef](#)]
- Damiano, R.; Picciotto, L. Mentioning Sustainable Development Goals in Large Hotel Companies' Sustainability Reports: Signals of Substantive or Symbolic Commitment. *Corp. Soc. Responsib. Environ. Manag.* **2025**. [[CrossRef](#)]
- Poldrugovac, K. Sustainability Reporting in the Hotel Industry. *Zb. Sveučilišta Lib.* **2023**, *8*, 133–149. [[CrossRef](#)]

29. Papagiannakis, G.E.; Vlachos, P.A.; Koritos, C.D.; Kassinis, G.I. Are Publicly Traded Tourism and Hospitality Providers Greenwashing? *Tour. Manag.* **2024**, *103*, 104893. [[CrossRef](#)]
30. Bronzini, M.; Nicolini, C.; Lepri, B.; Passerini, A.; Staiano, J. Glitter or Gold? Deriving Structured Insights from Sustainability Reports via Large Language Models. *EPJ Data Sci.* **2024**, *13*, 41. [[CrossRef](#)]
31. Khan, N.; Nieto-García, M.; Acuti, D.; Viglia, G. An Investigation of How and Why Organizations Enact Greenhushing. *J. Advert. Res.* **2025**, 1–24. [[CrossRef](#)]
32. Guix, M.; Nájera Sánchez, J.J.; Bonilla Priego, M.J.; Font, X. The Changing Institutional Logics behind Sustainability Reports from the Largest Hotel Groups in the World in 2014, 2018 and 2021. *Tour. Manag.* **2025**, *106*, 105031. [[CrossRef](#)]
33. Castillo, I.; Villagra, N. The Communication of CSR. Analysis of the Hotel Sector. *Rev. Lat. Comun. Soc.* **2019**, *74*, 1580–1609.
34. Seele, P.; Lock, I. Instrumental and/or Deliberative? A Typology of CSR Communication Tools. *J. Bus. Ethics* **2015**, *131*, 401–414. [[CrossRef](#)]
35. Huang, Q.; Zhang, Y.; Li, X.; Wang, F. Imitation Behavior in Environmental, Social, and Governance Disclosure: Textual Analysis Evidence from Chinese Listed Enterprises. *Bus. Ethics Environ. Responsib.* **2025**, *34*, 771–793. [[CrossRef](#)]
36. Huang, Q.; Zhang, Y.; Li, X.; Mu, X.; Wang, M. Unmasking Isomorphic Behaviors in Corporate Sustainability: Evidence From ESG Disclosure and Practices in Emerging Markets. *Corp. Soc. Responsib. Environ. Manag.* **2025**, *32*, 4690–4725. [[CrossRef](#)]
37. Aerts, W.; Cormier, D.; Magnan, M. Intra-Industry Imitation in Corporate Environmental Reporting: An International Perspective. *J. Account. Public Policy* **2006**, *25*, 299–331. [[CrossRef](#)]
38. Hassani, B.K.; Bahini, Y.; Mushtaq, R. Discourse vs Emissions: Analysis of Corporate Narratives, Symbolic Practices, and Mimicry through LLMs. *arXiv* **2025**, arXiv:2510.01222.
39. Lueg, K.; Lueg, R. Deconstructing Corporate Sustainability Narratives: A Taxonomy for Critical Assessment of Integrated Reporting Types. *Corp. Soc. Responsib. Environ. Manag.* **2021**, *28*, 1785–1800. [[CrossRef](#)]
40. Suchman, M.C. Managing Legitimacy: Strategic and Institutional Approaches. *Acad. Manag. Rev.* **1995**, *20*, 571–610. [[CrossRef](#)]
41. Freeman, R.E. *Strategic Management: A Stakeholder Approach*; Cambridge University Press: Cambridge, UK, 2010.
42. Latupeirissa, J.J.P.; Ardyansyah, N.A.; Pratiwi, K.A.D.; Nareswari, M.J.R. Unlocking the Power of Inclusive Communication in Public Relations: A Comprehensive Review of Strategies. *Estud. Comun.* **2024**, *39*, 160–182.
43. Khatler, A.; McGrath, M.; Pyke, J.; White, L.; Lockstone-Binney, L. Analysis of Hotels' Environmentally Sustainable Policies and Practices. *Int. J. Contemp. Hosp. Manag.* **2019**, *31*, 2394–2410. [[CrossRef](#)]
44. Ettinger, A.; Grabner-Kräuter, S.; Terlutter, R. Online CSR Communication in the Hotel Industry: Evidence from Small Hotels. *Int. J. Hosp. Manag.* **2018**, *68*, 94–104. [[CrossRef](#)]
45. Boiral, O. Sustainability Reports as Simulacra? A Counter-Account of A and A+ GRI Reports. *Account. Audit. Account. J.* **2013**, *26*, 1036–1071. [[CrossRef](#)]
46. Cornelissen, J. *Theory and Practice Corporate Communications*; Sage: Washington, DC, USA, 2011.
47. Hahn, T.; Figge, F.; Pinkse, J.; Preuss, L. A Paradox Perspective on Corporate Sustainability: Descriptive, Instrumental, and Normative Aspects. *J. Bus. Ethics* **2018**, *148*, 235–248. [[CrossRef](#)]
48. Meyer, J.W.; Rowan, B. Institutionalized Organizations: Formal Structure as Myth and Ceremony. *Am. J. Sociol.* **1977**, *83*, 340–363. [[CrossRef](#)]
49. Christensen, L.T.; Morsing, M.; Thyssen, O. CSR as Aspirational Talk. *Organization* **2013**, *20*, 372–393. [[CrossRef](#)]
50. Porter, M.E.; Kramer, M.R. The Link between Competitive Advantage and Corporate Social Responsibility. *Harv. Bus. Rev.* **2006**, *84*, 78–92.
51. Krippendorff, K. *Content Analysis: An Introduction to Its Methodology*; SAGE Publications, Inc.: Thousand Oaks, CA, USA, 2019; ISBN 9781506395661.
52. Mayring, P. *Qualitative Content Analysis Theoretical Foundation, Basic Procedures and Software Solution*; GESIS: Mannheim, Germany, 2014.
53. Schreier, M. *Qualitative Content Analysis in Practice*; Sage: Washington, DC, USA, 2012.
54. Kassier, L. Identifying Transitions in Corporate Sustainability Reporting: A Content Analysis of JSE/FTSE Multinational Sustainability Reports from 2016 to 2021. *Int. J. Corp. Soc. Responsib.* **2024**, *9*, 12. [[CrossRef](#)]
55. Drisko, J.W.; Maschi, T. Enhancing Rigor in Content Analysis Studies and Reports. In *Content Analysis*; Oxford University Press: Oxford, UK, 2015.
56. CEOWorld. Largest Hotel Chains in the World by Number of Properties, 2024—CEOWORLD Magazine. Available online: <https://ceoworld.biz/2024/03/29/largest-hotel-chains-in-the-world-by-number-of-properties-2024/> (accessed on 27 November 2025).
57. Lincoln, Y.S.; Guba, E.G. *Naturalistic Inquiry*; Sage: Washington, DC, USA, 1985.

**Disclaimer/Publisher's Note:** The statements, opinions and data contained in all publications are solely those of the individual author(s) and contributor(s) and not of MDPI and/or the editor(s). MDPI and/or the editor(s) disclaim responsibility for any injury to people or property resulting from any ideas, methods, instructions or products referred to in the content.