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Climate Change Disclosures by Hotels in the Global South

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Abstract

The tourism industry contributes significantly to carbon emissions and ultimately global warming. As tourism demand starts to increase in the post-COVID-19 era, carbon emissions by the hospitality sector are also set to continue increasing. This calls for the need to focus on mitigation strategies in the hospitality sector as climate change is now regarded as an imminent crisis. There is, however, a dearth of literature on climate change disclosures by hotels in general. This study, therefore examines the state of carbon disclosures by Global South hotels, specifically in sub-Saharan Africa. A desktop review of literature sources ranging from peer-reviewed journal articles, books, book chapters and reports was utilized in this study The results of the study provide a preliminary presentation on the state of climate change reporting by hotels and contribute to the growing sustainability reporting discourse in the hotel sector of the Global South which is seen as largely voluntary and in its infancy. The findings generally reveal that carbon disclosures are minimally practised by hotels in the Global South as compared to the Global North environments.

Keywords: Climate change; carbon disclosures; climate change reporting; integrated reporting, hospitality sector

Introduction

Tourism contributes significantly to climate change and at the same time is adversely affected by climate change (Pandy & Rogerson, 2018; Olya et al., 2023). As such, climate change discussions in the tourism industry have increasingly become louder in the last few years (Loehr & Becken, 2021). Most of these discussions focus on mitigation and adaptation strategies and are concentrated in the Global North (Hoogendoorn & Fitchett, 2018). The United Nations and the scientific community have even considered the 2020s to be the decisive decade for humanity to act on anthropogenic climate change (Scott & Gössling, 2021). Dube et al. (2023) also note that the world has entered an era of climate emergency. There is no doubt that tourist destinations are sensitive to climate change suggesting the need to develop adaptive capacities (Lenzen et al., 2018). Notable impacts of climate change on tourist destinations include reduction of water flow in water-based resorts, disruption of animal breeding habits and migration patterns in nature-based destinations, increase in fire incidents as well as destruction of tourism infrastructure as a result of flooding (Dube et al., 2023).

The COVID-19 pandemic has highlighted organisations' vulnerability to global risks and a greater need to build a more resilient tourism industry (Abhayawansa & Adams, 2022; de Grosbois & Fennell, 2022). Going forward there is need to prepare the tourism industry for shocks induced by other imminent crises that have more devastating impacts than the COVID-19 pandemic such as climate change (Gössling et al., 2020). Okech et al. (2022) posit that in the post-COVID-19 era climate change will be a far much bigger challenge for the tourism and hospitality industry demanding immediate attention from all stakeholders. In the long-term recovery of the tourism industry, it is envisaged that the linear economic model that characterised the pre-pandemic economic system will transform into a carbon-neutral economic production system where climate change takes centre stage (Prideaux et al., 2020). It is, therefore, critical to focus attention on climate change issues to build a tourism and hospitality industry resilient to future risks.

The hospitality sector being a major emitter of greenhouse gases is now required to pay much attention to its carbon footprint (Abeydeera & Karunasena, 2019). Globally, it is estimated that each guest produces 13.8 kg of carbon emissions per hotel stay (Claudia et al., 2017). Further, it is estimated that the accommodation sector generates about 1% of global carbon emissions and contributes approximately 20% of tourism carbon emissions, mainly from air conditioning, heating and other guest facilities (UNWTO and UNDP, 2017). Resultantly, carbon disclosures in hotels especially in the Global North have gained popularity (Le et al., 2023). A number of global reporting frameworks like the Global Reporting Initiative (GRI), CERES, and the Carbon Disclosure Project (CDP) have started to infuse guidelines for climate change disclosures (de Grosbois & Fennell, 2022). In an industry where CSR is widely practised as a symbolic, carbon disclosures become critical to signal seriousness of climate action (Dey et al., 2017). Clayton et al. (2015) argue that corporate reporting is one of the successful initiatives adopted by businesses to progress towards sustainable reporting. To that effect, it is critical to understand how the broader tourism industry is faring in addressing climate change issues (Nhamo et al., 2023).

Even though there is growing research on sustainability disclosures in the hospitality sector (Shereni et al., 2022), studies focusing on carbon disclosures are still limited (de Grosbois & Fennell, 2022). Carbon disclosures in hotels have been widely discussed in the context of sustainability and integrated reporting. The lack of research on carbon reporting is prevalent in the Global South (Abeydeera & Karunasena, 2019; Le et al., 2023). This study, therefore, aims to ascertain the practice of climate change disclosures by hotels in the Global South, particularly sub-Saharan Africa. This research draws from literature to gain insight into how Global South hotels disclose climate action strategies. The next sections look at the methodological considerations, followed by the connection between climate change and tourism, an analysis of carbon disclosures in hotels, the theoretical grounding of carbon disclosures and finally carbon disclosures in general.

Methodology

This research is based on a systematic review of literature on carbon disclosures in the hospitality sector. Peer-reviewed journal articles, book chapters, books, reports and other relevant materials were obtained from databases such as Scopus, Web of Science and Google Scholar among others. Keywords like “climate change in hotels”, “hotel carbon disclosures”, “climate change reporting”, “integrated reporting” as well as “tourism and climate change” were used to search for literature sources. The relevancy of the publications was first determined by the title and then the content. Only publications focusing on climate change disclosures in hotels and climate change in the tourism and hospitality industry were retained. The search did not yield significant results on carbon disclosures in hotels, especially from the Global South. Much of the research on carbon disclosures emanates from other economic sectors concentrated in the Global North countries. However, a number of researches are available on the impacts of climate change on tourism and also on mitigation strategies within the tourism and hospitality industry.

Results

Tourism and climate change

In the past decade, several multilateral initiatives have been instrumental in mainstreaming climate change in the tourism industry (Sun & Higham, 2021). The United Nations Sustainable Development Goals (SDGs) feature climate action as SDG 13 with five targets and eight indicators (United Nations, 2015). Also, the Paris Agreement is seen as a major milestone in the climate policy diplomacy discourse as it managed to bring together members of the

UNFCCC to a legally binding agreement focused on carbon emission reduction (Scott et al., 2016). Relatedly, one of the key outcomes for tourism at the 26th Conference of Parties (COP) to the UNFCCC held in 2021 in Glasgow Scotland was the *Glasgow Declaration: A Commitment to a Decade of Tourism Climate Action* (One Plane Sustainable Tourism Programme, 2021). The Glasgow Declaration is anchored on five pathways which are measure, decarbonise, regenerate, collaborate and finance (Scott & Gössling, 2021). Certainly, these initiatives raise awareness of the need for urgency in committing to climate action in the tourism industry.

Climate change issues have permeated every aspect of our livelihoods as the devastating impacts of global warming are being felt at a global scale (Dube et al., 2023). Resultantly, research on tourism and climate change in the Global South environment of sub-Saharan Africa has consistently increased in the last two decades (Saarinen et al., 2022; Zhou, 2023). This is mainly because climatic conditions set the parameters for the various forms of tourism (Jopp et al., 2010; Pandy & Rogerson, 2023). There is no doubt that weather and climate variability reduce the long-term sustainability and viability of the tourist industry (Dube & Nhamo, 2019; Hoogendoorn & Fitchett, 2018). Research has shown that, besides the physical risks, climate change presents transition and litigation risks to corporations (World Bank Group, 2022). In addition, Dube et al. (2022) observe that drought induced by climate change damages tourism infrastructure, diminish the attractiveness of tourist attractions, compromises the delivery of tourist services and reduces inflow of water in water based destination.

Because of the devastating impacts of climate change, tourism companies are now expected to demonstrate that they pay attention to their carbon footprint and are operating responsibly (Eleftheriadis & Anagnostopoulou, 2015). This growing interest by businesses, policymakers and researchers in anthropogenic-induced climate change has strong links with carbon disclosures (Gulluscio et al., 2020). The tourism and hospitality industry is starting to see the value in communicating carbon reduction activities, especially in the face of pressure from various stakeholders. Regardless, climate reporting in hotels in general is still a limited phenomenon (de Grosbois & Fennell, 2022).

Hotel carbon disclosures

Companies across different industries and geographical locations face serious climate risks regardless of their contributions to carbon emissions (Flammer et al., 2021). In this regard, corporations across all major industries are already reporting about their carbon emission reduction strategies and climate action practices (Gulluscio et al., 2020). Climate change reporting and carbon disclosures are recent developments in the area of environmental and social accounting (Ahmad & Hossain, 2015). The concept is known by various names such as carbon disclosures, greenhouse gas (GHG) emission reporting (Abeydeera & Karunasena, 2019), climate change disclosures (de Grosbois & Fennell, 2022) and carbon accounting (Dey et al., 2017) among others. In the Global South, climate change disclosures in hotels are still very much voluntary just like the practice of sustainability reporting (Le et al., 2023; Shereni et al., 2022). Mohsin et al. (2020) establish that voluntary disclosures of carbon emissions follow the dictates of institutions in a particular business operating environment. The business environment in the Global North has widely embraced carbon disclosures in accordance with the existing strong institutional framework that supports the practice.

As early as 2011 challenges in accounting for carbon emissions in hotels were already being reported and ascribed to the unavailability of a proper carbon emission reporting mechanism (Ricaurte, 2011). The introduction of the SDGs saw the proliferation of numerous reporting standards focusing on ESD reporting (de Grosbois & Fennell, 2022). Climate change reporting was automatically integrated into sustainability reporting frameworks. However, sustainability reporting lacks a universally accepted standard and is still fragmented with a lot of reporting frameworks in existence in various jurisdictions (Abhayawansa & Adams, 2022). This according to Vlašić and Poldrugovac (2022) results in stakeholder confusion and information overload. The need for a comprehensive GHG emission reporting mechanism that can be universally applied by hotels is therefore paramount (Abeydeera & Karunasena, 2019). There is a general belief that stakeholders lack adequate information on climate-related risks which prompted several international bodies to develop tools and guidelines to aid companies in carbon emission disclosures (Ilhan et al., 2023). For example, the Intergovernmental Panel on Climate Change (IPCC) proposed guidelines for GHG emission reporting for industrial processes (Abeydeera & Karunasena, 2019). Also, the ISO 14064-65 series of standards provides procedures for reporting carbon emissions (Ricaurte, 2011). The Carbon Disclosure Project (CDP), the Greenhouse Gas Initiative (GGI), the Climate Disclosure Standard Board (CDSB) and the Global Framework for Climate Risk Disclosure (GFCRD), are some of the popular frameworks in the world providing guidelines that hotels can use to report information related to climate change (Mohsin et al., 2020). These standards aim to provide information to stakeholders on climate change mitigation and adaptation strategies (Dey et al., 2017).

Non-financial disclosures provide stakeholders with information not only about the economic performance of an organisation but also the environmental and social performance as well as climate risks and opportunities (Vlašić & Poldrugovac, 2022). Investors now regard climate change as a major business risk prompting them to demand disclosures of corporate climate change practices (Eleftheriadis & Anagnostopoulou, 2015). The increase in expectations for businesses to be more accountable has given rise to the significance of corporate reporting (Clayton et al., 2015). Also, stakeholders’ interests now overlap with the social and environmental performance of businesses. Voluntary carbon disclosures increase organisational accountability in the eyes of key stakeholders a critical factor in improving a company’s governance standards (Flammer et al., 2021). In this regard, hospitality companies are starting to include decarbonisation and carbon reporting as part of their corporate strategies (Chua et al., 2023). Regardless of the growing importance and practice of carbon disclosures globally, research focusing on this phenomenon in sub-Saharan Africa is still lagging. A systematic literature review done by Gulluscio et al. (2020) on carbon accounting publications between 1998 to 2018 did not yield any research from the sub-Saharan Africa context. This dearth of literature signals a low uptake of this practice in sub-Saharan Africa, calling for a strong need to motivate businesses, particularly in the hotel sector to adopt climate disclosures.

Theoretical basis for carbon disclosures

Non-financial disclosure is grounded in at least three related theories which are; legitimacy theory, institutional theory, and stakeholder theory (Medrado & Jackson, 2016). These theories are often cited in literature to support sustainability and carbon disclosure practices. Legitimacy theory has been widely used in tourism literature to support the voluntary adoption of sustainability issues. The theory asserts that organisations always seek to ensure that their operations are considered legitimate by external stakeholders (Ahmad & Hossain, 2015). The adherence to societal norms, values, rules and regulations is central to the legitimacy theory (Dey et al., 2017). Non-financial disclosure of organisational activities is considered an effective strategy to legitimise organisational operations (Dey et al., 2017). Fennell and de Grosbois (2021) argue that through the disclosure of CSR information companies gain legitimacy and social license to operate. In other words, climate change disclosures ensure that the activities of a company are perceived to be appropriate, desirable and within the confines of societal norms, values and beliefs.

The institutional theory suggests that institutional authorities exert pressure through regulations that impact organisational practices (Jurado-Caraballo et al., 2020). The theory further highlights that rationalising agents exist within the business operating environment and they set norms and rules that guide business activities (Ordonez-ponce et al., 2020). For example, companies listed on the stock markets are expected to adhere to certain regulatory requirements that act as normative and coercive pressures prompting them to publicise climate-related information (de Grosbois & Fennell, 2022). Shereni et al. (2023) also point out that consumer watchdogs and industry associations are also influential in exerting coercive pressures within the business environment. In addition, the formal and informal rules within the context of specific business systems are critical in determining how tourism companies engage in sustainability disclosures (Melissen et al., 2018). Besides the national business systems, coercive, mimetic, and normative forces pressure organisations to conform to the demands of their operating environment (Mzembe et al., 2018). That being said the institutional framework and policymakers play a critical role in guiding hotels in the practice of carbon disclosures. As such hotels need to pay attention to demands within their operating institutional environment requiring them to engage in disclosure of non-financial information.

Lastly, the stakeholder theory that was developed by Freeman in 1984 suggests that the success of an organisation hugely depends on how it manages relationships with its stakeholders (Mandizvo et al., 2023; Tang et al., 2014). In this regard, tourism organisations need to identify their key stakeholders and strive to manage their interests (Mensah, 2014). The theory is premised on the idea that developing stakeholder relationships based on respect, trustworthiness and transparency will lead to competitive advantage and improved financial performance (Fennell & de Grosbois, 2021). Further, organisations that give attention to the interests of stakeholders like customers, suppliers, shareholders and society at large are guaranteed long-term business success (Jones et al., 2016). In relation to carbon disclosures, hotels report on their climate action performance to satisfy the interest of climate-conscious stakeholders such as customers, government, shareholders and pressure groups among others.

General corporate carbon disclosures

Le et al. (2023) report that the level of sustainability reporting in hotels is lower as compared to other industries and this phenomenon is widespread within developing countries. It is therefore not surprising that climate change reporting in Global South environments is still in its infancy. However, other industries have advanced in terms of carbon disclosures. The pressure to disclose climate-related issues comes from investors, regulators, non-governmental organisations and professional bodies (Gulluscio et al., 2020). In addition, carbon disclosures are seen as an instrument to communicate to capital markets the low-risk profile of an organisation to environmental and climate change risks (Velte et al., 2020).

A notable development within the financial sector is the setting up of a Task Force on Climate-related Financial Disclosures (TFCD) at the instigation of G20 finance ministers and central banks in 2015 (TCFD, 2017). The aim was to provide recommendations that combine financial risk disclosures and carbon disclosures (Velte et al., 2020). The rationale for disclosing the company's climate risk exposure is to enable the pricing of such risks and their related opportunities (Ilhan et al., 2023). In that regard, in 2017 the TFCD recommended climate-related disclosures in the categories of governance, strategy, risk management, and metrics and targets that can be used by lenders, investors and insurance underwriters to understand material risks (TFCD, 2017). The 2022 status report published by the task force indicates a growth in the adoption of climate-related financial disclosures by various public companies in different jurisdictions (TCFD, 2022). The European Union and governments of countries like Japan, the UK, New Zealand, Switzerland and Canada have started to endorse the disclosure of climate-related information aligned with the recommendations provided by the TCFD (Ilhan et al., 2023; World Bank Group, 2022).

Studies done to establish the sectoral adoption of TCFD recommendations reveal that the energy, utilities, transport and financial sectors disclose a substantial amount of climate-related information (Anna et al., 2022). The same study notes that companies based in Europe and North America have adopted widely the TCFD recommendations as compared to those from Asia. Nothing was mentioned with regard to companies based in sub-Saharan Africa suggesting that the adoption of the TCFD is still very low. That being said, Flammer et al. (2021) allude to an increase in climate-related shareholder activism across different industries, especially in the Global North, as climate risk becomes a reality. Gulluscio et al. (2020) also observe that institutional investors have become integral in GHG emission reporting and inspire the disclosure of financial-related information by corporations. Carbon disclosures are not only of interest to investors but also to general stakeholders of a business and failure to provide such information can lead to disappointed stakeholders which can result in a negative valuation of the company (Velte et al., 2020). There is consensus from the global community on the need to develop a universally accepted carbon disclosure standard to address the challenge of fragmentation in reporting standards (World Bank Group, 2022). The recommendations provided by the TCFD can help guide hotels on how to engage in carbon disclosures in addition to developing disclosure standards customised to the hotel sector. As noted in this study, most activities regarding carbon disclosures are located in the Global North. The Global South, specifically sub-Saharan Africa, is still lagging in this practice.

Conclusion

This study sought to examine carbon disclosure practices by hotels in the Global South focusing specifically on sub-Saharan Africa drawing from various literature sources. The findings reveal limited literature on carbon disclosures in hotels in general. This dearth in literature is more pronounced in the African context. This suggests that hotels in sub-Saharan Africa are yet to integrate fully carbon disclosures into their operating framework. Further, most of the popular climate reporting standards in existence have their origins in the Global North where this practice is prominent. In addition, there seem to be no carbon disclosure standards developed specifically for the hotel sector yet research reveals that sector-specific disclosure standards are likely to be widely adopted. This study is limited in that it relied on secondary sources of data. Empirical studies can be done to determine how hotels in the African context are engaging in carbon disclosures. Existing carbon disclosure standards can be used to gauge climate change information reported by such hotels on corporate websites, booking websites, social media and review sites. In addition, comparative studies can also be done between different countries in sub-Saharan Africa to establish spatial differences in climate change reporting.

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