Tourism is one of the main service industries worldwide. Roughly speaking, it generates $2 trillion and provides employment for 15% of the world’s economically active population annually. Thus, if used responsibly, tourism can be a force for positive growth and economic success (Dodds and Kuehnel, 2010). However, if used irresponsibly, tourism can also be a source for leakage, low fares and seasonal employment, instability and low job status, environmental degradation, displacement of local people, inflation, and the dilution of culture (Agarwal, 2002). In this context, the tourism industry will require new strategies and ways to demonstrate their ethical principles and respect to social welfare and sustainable economic growth. Therefore, CSR has gained momentum in the tourism industry, where companies must play a role in the exercise of good governance practices (Martinez et al., 2013).

In their search for new ways to help professionals to meet the demands imposed by the new economic and social context, researchers have recently focused on the study of the benefits of the so-called CSR communication. CSR communication refers to the disclosure of information related to the activities carried out by companies that demonstrate the inclusion of economic, social and environmental concerns in their commercial operations and relationships with stakeholders. Researchers have theoretically argued that the disclosure of CSR information is part of the dialogue between an ethical company and its stakeholders that helps legitimating corporate behaviour and, as such, contributes to the improvement of corporate reputation (Michelon, 2011).

In the specific context of the hotel sector, the study of CSR communication is very important because stakeholders have long declared that they would like to have systematic information on the socially responsible activities implemented by such companies that are so influential in the world economy. However, the same stakeholders have also noted that, in general, it is often very difficult to obtain the necessary information to meet their needs because CSR reports are confusing and the way information is communicated is
not homogeneous among companies (Holcomb et al., 2007). Along with this limitation, it should also be noted that, in this specific context, yet there appears to be insufficient academic research on the CSR communication of hotel companies (Jones et al., 2006; Holcomb et al., 2007; Grosbois, 2012; Font et al., 2012).

Based on these ideas, the aim of the authors in this paper is to analyse the online CSR communication of hospitality companies in Spain. By doing so, the authors also seek to identify the flaws in such CSR communication to propose suggestions on how to improve or remedy them (Font et al., 2012). The two research questions proposed in the study are:

- **What kind of CSR communication is being developed in the Spanish hotel sector?**
- **What suggestions and recommendations result from the study of such communication?**

In this regard, scholars have demonstrated that online CSR communication is one of the most powerful tools to improve the image of a company (Jones et al., 2006; Holcomb et al., 2007), since it has been shown that stakeholders prefer CSR practices that are communicated through so-called ‘minority’ channels (such as annual reports and/or websites) versus companies using traditional mass channels (Morsing and Schultz, 2006). For this study, the authors conducted a content analysis of public CSR information provided by a sample of 170 companies, including major hotel chains as well as small- to medium-sized independently managed hotels. This analysis is done from a perspective that combines both the ideas of the sustainable development theory and the stakeholder theory. These are two of the main conceptual perspectives that have been used for the study of CSR in the hotel sector. However, previous studies have shown that researchers and managers communicating CSR in companies only eventually integrate the knowledge generated by both streams of thought (Jones et al., 2006; Holcomb et al., 2007; Martinez et al., 2013), so that the progress made to date is incomplete and scholars do not seem to have a global vision of CSR in the hotel sector. The integration of both perspectives in the comprehensive communication model proposed in this work represents another significant contribution of the paper.

Figures 1 and 2 present the findings of the study by showing the percentage of hotel chains and independent hotels that communicate different types of CSR information in their websites.

The main findings and conclusions of the study confirm that hospitality companies use corporate websites primarily as marketing tools, a fact that is reflected in the amount of information provided to customers, who are the stakeholders better served through electronic media. Unlike other sectors, the information provided through corporate websites also includes numerous references to the natural and cultural heritage of the tourist destinations, which might seem logical, since these are issues that directly affect the ability to attract tourists to destinations and hotel companies. Therefore, the results of this study clearly reflect the contextual nature of CSR in Spain, showing that the implications of this concept in the hospitality sector are very different from the implications in other economic contexts.
Figure 1
CSR COMMUNICATION IN HOTEL CHAINS
Figure 2
CSR COMMUNICATION IN INDEPENDENT HOTELS
The findings also show that the CSR information communicated in this sector is currently scattered through the reports and websites of the companies analysed. Thus, the authors identify several areas for improvement in the management and communication of corporate CSR in the hospitality sector. For example, the absence of a specific dimension of information referring to the commercial relationship with suppliers is an interesting finding in this regard. This type of corporate communication is more focused on the obligations imposed by the hotel companies to their suppliers instead of representing the practices of mutual benefit to both parties. Therefore, in terms of CSR providers seem at the mercy of the will of the big chains and independent hotels, which in many cases may impair the goodwill of suppliers to their customers and can harm business cooperation for a successful application of the principles of CSR in the hospitality sector.