

Exploration of the Corporate Social Responsibility Disclosure Pattern of the Hotel Industry: Evidence from Sri Lanka

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The Corporate Social Responsibility (CSR) disclosure in hotel industry in Sri Lanka is low. Meanwhile, the hotel industry in Sri Lankan context does not have an established pattern which shows an important level of CSR disclosure. As a result, current study aims to develop a pattern incorporating the level of importance of CSR dimensions applicable in Sri Lankan hotel industry. The study adopted the mixed research philosophy (qualitative and quantitative) and mixed research method (content and thematic analysis) in analyzing the data available in annual reports of ten listed hotel corporations for the period of 2014-2018 which were selected using systematic sampling techniques. Set of decision rules were developed to maintain consistency in analyzing annual reports. Data were then converted into Nila Units to measure CSR disclosure. The study first formed a list of 190 codes from the literature for the content analysis; second by analyzing the data and the codes employing thematic analysis study, established 62 higher order codes; and then finally, based on the Nila units attributed to the higher order codes, five themes were found. The results of the study reinforced the pattern of CSR disclosure for which the Sri Lankan hotel industry has given highest importance viz. employee relations, community and environment.

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