ACCOUNTABLE MANAGEMENT IN SPANISH HOTELS:
AN EXPLORATORY ANALYSIS OF THE STAKEHOLDERS' RELATIONSHIPS

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ABSTRACT: Given the recognition of the relevance of stakeholders in sustainable enterprise management, the purpose of this study is to explore the implementation and formalization of the relationship with stakeholders within a changing management context. The research is contextualized in the hotel sector in Spain using a corporate social responsibility approach as a theoretical framework of reference. The paper adopts an exploratory perspective and employs a qualitative approach. In particular, a multiple case-study is used to gain deep insights into a contemporary and complex issue within its real-life context, and three case studies are purposefully selected in order to be able to conduct cross-case comparisons. There are similarities and differences that reflect the status of implementation and formalization of the relationship with stakeholders in the three cases studied. There is agreement on the strategic impact of the relationship; however, at the operational level, the integration of stakeholders in corporate governance is found at different stages. **Keywords:** stakeholders, hotel management, corporate social responsibility, stakeholders management, accountability.

INTRODUCTION

The changes that have taken place in the business context in recent decades have driven the development of a new focus that includes economic, social, and environmental criteria in business management, thus responding to the expectations of organisations' various stakeholders. This entails the recognition and voluntary incorporation of social and environmental concerns into commercial transactions and into relationships with their interlocutors, with the aim of improving their competitive positions and added value (Post et al., 2002).

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Therefore, relationships with stakeholders has become one of the most representative aspects of this new business management focus and the basis for a number of studies (Clarkson, 1995; Donaldson & Preston, 1995; Mitchell et al., 1997; Jones & Wicks, 1999; Hart & Sharma, 2004) since Freeman (1984) set out the stakeholder theory and the role of stakeholders in organisations, according to which the 'reason for being' for most organisations is to serve as a tool for satisfying their stakeholders' expectations, with the author himself identifying stakeholders as *any group or individual who can affect or is affected by the achievement of the organisation's objectives.*

With the purpose to contribute to the understanding of this new business management focus, the main aim of this paper is to identify, in an exploratory and contextualized form, the most notable characteristics of a group of companies that assume this new model of management, identifying and characterizing the stakeholders' relations. Thus, in the following section we, set out the theoretical framework on which our empirical study is founded. Next, the methodology and findings are presented. Finally, the conclusions are given.

CONCEPTUAL BACKGROUND

Having accepted the importance of stakeholders in the responsibility assumed by firms for their setting in the economic, social, and environmental sphere, we aim to use a dynamic and holistic focus to analyse the relationships companies have with different stakeholder groups that determine their participation in business management. For our analytical scheme, we have adopted and adapted the Deegan & Unerman (2006) model, which we consider suitable for explaining the stakeholder participation process in the company, and seek to answer a logical sequence of inter-related issues. We specifically seek to answer the following questions: Why does the firm establish such relationships?; Who does the firm establish relationships with?; What does the firm establish relationships for?; and, How does it establish such relationships?

Why does the firm establish such relationships?

The reasons which might lead companies to allow stakeholders to engage in their management underpin the instrumental and normative aspects of Stakeholder Theory that, according to Donaldson & Preston (1995), justify their implementation, basing the management and administration of stakeholders on strategic and moral or ethical criteria, respectively. This can therefore legitimise their actions and become a

source of sustainable competitive advantage via trust, reputation, and innovation (Schroeder & Kilian, 2007; Rodríguez et al., 2002; Chaves et al., 2011), or for generating innovations and disruptive business models (Hart & Sharma, 2004).

Despite recognising different motives to justify stakeholders' participation in business management, Noland & Phillips (2010) group them into two categories, one strategic and the other moral.

Under the strategic focus of corporate social responsibility (CSR), stakeholders participation can be understood to be beneficial both for stakeholders and for the company itself (a win-win situation) with a consequent re-think of the objectives to be achieved, and social and environmental goals included alongside economic objectives (companies must be economically viable, socially integrated and respectful of the environment).

Meanwhile, the following moral reasons have been identified, inter alia: the establishment by democratic means and with the participation of stakeholders (including the less powerful or influential) of the actions that the company takes that can be considered socially acceptable (Lewis & Unerman, 1999); stakeholders involvement in decision-making (Van Buren, 2001); an attempt to effectively satisfy stakeholders' needs (Phillips, 1997; Evan & Freeman, 1979); and improved company responsibility (Gray et al., 1996; Owen et al., 2000).

Who does the firm establish relationships with?

Responding to the question posed in this section entails determining the criteria for establishing which stakeholders the company should interact with. This requires determining who the stakeholders are, defining them, classifying them, and prioritising them.

The similar sound and semantics of the terms *stakeholders* and *shareholders* and the fact that new interests are at stake in organisations may be behind the origin of the term *stakeholders*. Authors such as Goodpaster (1983) and Freeman (1984) attribute the expression's emergence to a play on words intended to demonstrate to company management that there were large numbers of interests at risk–i.e., at stake–not only those of the shareholders, owners, and employees.

Although many contributions have been made to this topic despite its short existence and simplicity, Freeman's (1984) definition of stakeholders has become a benchmark for the literature on stakeholders, and this is why many later contributions are adaptations of the various focuses from which the analysis is being conducted (economic, social, ethical, commercial, etc.).

Freeman's proposal implicitly includes the two-way nature of the relationship between the company and the various groups as well as

the contribution made to business objectives. This has enabled us to understand how an organisation works, interpreted from the angle of the plurality of agents (with changing and, occasionally, conflicting interests) that intervene and, as Freeman (1984) himself states: They can have an endless number of forms and classifications and they will, moreover, be determined to a great extent by the company's characteristics and dimensions.

There is no one list of stakeholders, not even for a single company, and the main collectives usually considered among stakeholders are the shareholders/investors/owners, suppliers, customers, employees and society (Spiller, 2000; Papasolomou et al., 2005), who can be categorised according to different criteria.

A number of proposals have been made for identifying and classifying the various stakeholders since Evan & Freeman (1979) distinguished between stakeholders who are vital (for the existence or survival of the company) and those who, although not vital, affect or can be affected by its activity. Amongst the most cited and referenced we can highlight the classifications proposed by Savage et al. (1991), Clarkson (1995) and Mitchell et al. (1997). Savage et al. (1991) group stakeholders into four categories depending on their potential for cooperation or support and their potential for threat: those with the highest levels of support and threat (mixed blessings), those with the lowest levels of support and threat (marginals), the most cooperative and least risky (supportive), and the most risky and least cooperative (nonsupportive). Clarkson (1995) distinguishes between primary (essential for survival) and secondary (while not essential they can affect or be affected by the organisation) stakeholders on the basis of their levels of risk. The contribution by Mitchell et al. (1997) determines the importance of stakeholders depending on the influence, urgency, and legitimacy of their interests. These authors distinguish between latent, expectant, and definitive stakeholders depending on the concurrence of one, two, or all three of these attributes, respectively. This also defines how important they are (low, medium, or high) for company management (more attributes, more important).

However, stakeholders' identification and typology is still acknowledged as a stakeholders focus line of research. Different proposals have emerged in keeping with those mentioned above which include new elements and criteria. A number of these are presented in Table 1.

Table 1- Stakeholder typology

Stakeholder Types	Criteria	References
Nuclear and satellite	Capacity for influence and urgency.	García-Echevarría (1982)
Socioeconomically attractive, socially vulnerable, economically vulnerable and socioeconomically vulnerable	Level of social and economic support	Whitehead et al. (1989)
Primary and secondary	Capacity to influence chance of survival	Clarkson (1995) Donaldson & Preston (1995)
Social and non-social (primary and secondary)	Type of relation (direct/primary or indirect/secondary) and capacity for defence (own or otherwise) of their interests	Wheeler & Sillanpäa (1997)
Organisational, community, regulatory and mediating	Capacity to influence environmental behaviour	Henriques & Sadorsky (1999)
Regulatory, primary external Primary internal and secondary	Type of relation	Buysse & Verbeke (2003)
Latent, expectant and definitive	Power, legitimacy and urgency	Vos (2003) Currie et al. (2009)
Internal and external	Responsibility and relationship with surroundings	Guerras & Navas (2007)
Organisational, policy and social	Environmental pressure	Diez et al. (2008)

Source: Adapted from Jiménez (2012)

The different classification criteria noted enable, or should enable, organisations to prioritise their stakeholders, who are adaptable and, on occasion, unique to each organisation, depending on the moment in time. Granda & Trujillo (2011), to propose a set of criteria on which to base the decision for prioritising relationships with stakeholders: the level or capacity of influence or dependence (current and future); expectations, and degree of interest in engagement and willingness to participate; typology of pre-existing relationships with stakeholders; knowledge of the organisation and link to the ultimate goal of the dialogue process; type of stakeholders (public, internal, social, corporative, etc.); the geographical aspect of the process and the social context.

In this same line of prioritisation, Olcese et al. (2008) classify stakeholders as criticals, basics, or complementaries depending on their impact and relevance for the company. The first of these have a key economic impact, strengthen or influence the company's reputation, grant

or limit licences or access or create the future of the sector. The basics have an average impact on business results, might partially affect company reputation, but in some way impact on key company processes. Finally, the complementaries are those who have a minimal economic impact, a very slight influence on company reputation and could supply complementary services or products.

This prioritisation phase will enable the business organisation to identify the type of relationship it should have with each of its stakeholders and thus answer the "*what does the firm establish such relationships for?*" and "*how does it establish relationships?*" questions that are the objective of the following phase.

What does it establish relationships for and how does it establish relationships?

Under the dynamic and holistic focus that we proposed in the preceding section and following the above-described process, the next step is to determine the strategies that will be adopted with each of the stakeholders, the criterion that will be used to include their interests, and the way that they can be included. This will enable the type of relationship that is formed with each of the interested parties (what does the firm establish relationships for?) and the mechanisms used for this (how does it establish relationships?) to be characterised. These two questions are closely linked, which is why we have opted to analyse them jointly in this section, as they are at the very core of the company's engagement with the stakeholder.

The controversy that arose around stakeholders' participation in organisations' management has not been an obstacle to attempts being made to characterise and classify the type of relationship that they have with the stakeholders they have identified according to different criteria. For its interest to business practice, we highlight the proposal made by the Institute of Social and Ethical AccountAbility [1], which sets out different levels of relationship depending on the type of communication established and the objective to be achieved (monitoring, information, contractual, consultation, convening, collaboration, and delegation). Depending on the degree to which stakeholders participate in company decisions, it also distinguishes between a unilateral relationship (the company takes it upon itself to inform its stakeholders about concerns), bilateral with no participation or verification (the company asks and the stakeholders answer), and bilateral with participation in the decision-making.

Friedman & Miles (2006) also proposed a ladder of stakeholder management and engagement. They distinguish three levels, depending on the type and degree of participation of stakeholders: proactive or responsive/trusting (control, delegated power, partnership, collabora-

tion, and involvement), responsive/neutral (negotiation, consultation, placation, and explaining), and autocratic/cynical (informing, therapy, and manipulation).

Olcese et al. (2008) distinguish between *essential* and *basic* relationships (attention given to queries and complaints, satisfaction studies, promotion, etc.) gauged by the impacts that they have, and the more *complex* relationships that require greater engagement and integration with stakeholders (benchmarking, improvement projects, partnerships, etc.). Also, depending on the actions engaged in with the various stakeholders, the same authors distinguish between different types of relationship: information, exploration and analysis, commercial and post-commercial actions, development actions, and advanced actions.

Savage et al. (1991) distinguish four types of strategies for relating to stakeholders depending on the potential for threat or for collaboration and support that each stakeholder has with regard to the company objective: involvement (a high degree of collaboration and a low threat level), control (low cooperation and threat), defence (high threat level and low collaboration level), and collaboration (high collaboration and threat).

The reach and content of stakeholders' participation can also vary greatly, irrespective of the type of relationship (Viviani, 2006; Harris, 2007). It can be temporary and disappear when the extraordinary action with which it is linked comes to an end, or be permanent. It can also affect a specific area of the company or the company as a whole.

The company will use different types of dialogue mechanisms or tools depending on the type of relationship it has with stakeholders and the relevance that it has for the company. In keeping with the classification proposed by the Institute of Social and Ethical AccountAbility, Granda & Trujillo (2011) group these in three categories which go from a marginal and non-interventional focus to one of full inclusion in decision-making (see Table 2). They distinguish between unilateral relations, which are generally applicable to the less relevant stakeholders or those that have a lesser capacity for engagement; bilateral relations, which envisage information-sharing with the most relevant stakeholders (from active information to queries); and inclusion tools that enable stakeholders to be integrated into company decision-making processes.

Table 2- Stakeholders relationship types

Focusing	Stakeholder relevance	Mechanisms	Relationship with stakeholders
Marginal	–	Reports/Statements/Proceedings Pamphlets Briefings Meetings/Seminars/Conferences	Unilateral
		Interviews/Questionnaires Periodic meetings Satisfaction studies Suggestion and ideas box/board	Bilateral with no participation or verification
Integrator	+	Monographic workshops Stakeholder panels Communication and dialogue portal/platform Projects Arrangements/agreements/partnerships Work teams	Bilateral with direct or indirect participation

Source: Adapted from Jiménez (2012)

This classification will enable us to conclude the proposed process through which companies put their relationships with stakeholders into practice by responding to the last question: How does the firm establish relationships with stakeholders?

METHODOLOGY

Methodologically, the paper adopts an exploratory perspective and employs a qualitative approach. In particular, a multiple case-study is used to gain deep insights into a contemporary and complex issue within its real-life context, and three case studies are purposefully selected in order to be able to conduct cross-case comparisons (Yin, 1984; Eisenhardt, 1989; 2007).

The units of analysis selected should be adequate to ensure that the study could provide answers to the questions posed to achieve the objective of this paper (pages 124-125) and highlight competitive and sustainable management practices, familiar with a situation for which there is no well-defined theoretical framework.

In this regard, we must note that we initially submitted to study a dozen hotel companies to finally select the three presented in this study. Obviously, and according to the objective of this paper, the first selection criterion was that the company included into its management processes aspects of CSR and, specially, the management of stakeholders' relations. On the other hand, in order to carry out this study, it was indispensable to have the collaboration of the directors of the

departments responsible of such management in the company, allowing us access to different sources of information [2]. In short, these are companies in the Spanish hotel sector that engage in different relationships with stakeholders for the development of their strategies (as their CSR reports show [3]) and which are widely-recognized in environmental and social matters. Their engagement with sustainability can also be seen in the effort that they make to take on a number of commitments, adhering to various CSR-linked initiatives [4], and are currently a benchmark for sustainable management in the business world.

Although this methodology does not allow statistical generalisation, it does permit contextual generalisation and enables a deep analysis to be made of a complex research phenomenon (Yin, 1989; Patton, 1990; and Maxwell, 1996).

Data collection and analysis

According Yin (1994), to achieve more convincing and accurate conclusions, we need multiple sources of evidence. Thus, the sources of evidence used in this work, and properly triangulated, were:
1. Documental evidence: Documentation reviews and archival records have been read and explored to multiply the data collection. We distinguished two types:
    • Internal: Compilation of documentation provided by the company as memoirs, reports, studies and internal publications, web pages, presentation files, and manuals.
    • External: Specialized journals, newspaper articles, web agencies and reports of specialist agencies.
2. Surveys: Sent by email to the heads of the area of study after a telephone conversation to obtain their permission. The survey was completed by the heads who were sent the email.
3. Interviews: For this study, empirical data were mainly gathered via face-to-face, semi-structured, individual, and in-depth interviews with heads of the area which were completed previous to the survey. Sometimes with more than one manager present during the session, which allowed to enrich the data collection. The interviews varied in duration, but all fell within a range of 90-160 minutes each.
4. Direct observation: The authors of this study were moved to the administrative offices of the hospitality organisations studied. This was used to gather direct evidence of the processes and activities involved in creating a stakeholder engagement.
5. Physical, technological, and cultural artifacts: It allowed us to get tape-recorded and transcribed interviews, checked with social networks update data and a combination of telephone conversations, exchange of information by mail as well as videos (received or made) and photographs of the companies involved in this study.

This triangulation across various techniques of data collection proves especially fruitful because it provides multiple perspectives on an issue, allows for cross-checking, and yields stronger substantiation of construct (Eisenhardt, 1989; Orlikowski, 1993).

Concerning data analysis, a research database was initially created with the resulting information from data collection. In addition to the database, we could organize, sort, classify, and summarize the information in tables, matrices, and files that allowed us to ensure the overall reliability of the data processing. Also, the documentary sources were rigorously reviewed and underlined, classifying the information provided in tables that facilitate conceptual analysis. Similarly, the information collected through the surveys was ordered by organisation charts to compare data and bet on them. Moreover, the information transcribed from the recordings of the interviews was confronted with the data set already collected. At the end of the information processing, we took the steps recommended by Yin (1984) and Eisenhardt (1989, 2007) to conduct both within-case analysis and cross-case analysis. Through the first, the main characteristics of the case studies were summarized. Once the individual case studies were complete, a cross-case analysis was applied with the aim of identifying differences and similarities between the cases.

RESEARCH FINDINGS

Case study

Case 1

This company in the hospitality industry dates from 1956, when its founder opened his first hotel rented in a Spanish city. The tourist boom of the 60's in Spain led it to expand all around the country and decades later to expand all over the world until it became a leader in the global hospitality industry, with more than 300 hotel establishments in several countries. Its accommodation capacity is over 78,000 rooms and employs over 15,000 people. Since its founding, the company bases its mission and vision with solid values that sustain a responsible company. Nowadays, the company incorporates new 21st century eigenvalue such as totality, diversity, equality, dialogue with stakeholders, proximity, and sustainability, among others.

Case 2

Founded in 1978, in a city in northern Spain, with a clear commitment to innovation in the sector, currently has nearly 400 hotel establishments, more than 58,000 rooms and over 18,000 employees,

becoming the largest Spanish hotel group with presence in Europe, specifically 16 European countries. To build a culture of responsibility at all levels and to enable an offer of sustainable and excellent services, this hospitality company maintains a steady relationship and engagement with stakeholders, encouraging their involvement with business sustainability and integration of relevant issues that require attention and appropriate responses on their part.

Case 3

Our third case study is a leading company in the Spanish tourism sector with more than eight decades of history and more than 90 hotels. Its businesses are found exclusively in this country with a capacity of nearly 6,000 rooms and 4,414 employees. Its mission, vision, and values constitute the best evidence of their relationship and engagement with the different stakeholders. With your participation and involvement, the company can act on sustainability criteria to benefit all parts involved.

All three companies take part in different CSR-linked initiatives. Cases 1 and 2 use the Global Reporting Initiative Guide (GRI) as a reference in order to write up their CSR reports. Also, special mention should also be given to the fact that the three case studies belong to the United Nations World Pact, whose principles shape the framework of their corporate social responsibility strategies and management.

The three hotel groups are widely acknowledged for their environmental and social work both in the tourist and general business sectors and have been presented with various awards and distinctions. They have also taken part in a range of projects that prioritise the sustainable behaviour of the tourist sector.

Analysis of findings

We now go on to find out the degree to which relationships with stakeholders are implemented and formalised with the aim of determining the patterns of sustainable stakeholders' relationships in the three cases and responding to the questions posed in the previously presented theoretical framework which underpin our study's empirical content.

Why does the firm establish relationships?

In the three cases, under the corporate social responsibility focus, the hotel chain executives identify their stakeholders' relationship as the differentiating feature of the responsible, dynamic, and plural business model that currently characterises the sustainable management of their respective chains, which is moving further and further away from the

classic shareholder and owner-centric business model. Their objectives are not solely economic, but an adaptation to the new demands and changes in the environment. This is what the three company executives told us. Case 1 "*the relationship with stakeholders is an immense source of opportunities. It's what makes us a more sustainable, more stable and secure company, and one that is more attractive for anyone who approaches it*". The stakeholders' relationship is equally essential for Case 2 "*because it's impossible to run your business and your activity without including the stakeholders*…;"*we have no capital without shareholders, no services without employees, no sales without customers…*". Finally, for Case 3*, "we relate to stakeholders because everybody wins and got, in turn, to be a reference in each of the regions in which we operate*".

So for all groups, under the corporate social responsibility focus, good relations and communication with stakeholders (envisaged in their missions) have an obvious strategic angle associated with the opportunities for obtaining multiple economic, social, and environmental benefits (see Table 3).

Table 3- Benefits of relationships with stakeholders

Benefits	Case 1	Case 2	Case 3
Growth and expansion	1	2	4
Greater employee productivity	2	5	5
Cost reductions	3	2	4
Efficient use of resources	5	4	5
Creation of local employment	5	5	4
Attraction, retention and motivation of employees	5	5	5
Optimisation and control of supply chain	4	2	5
Strengthens customer loyalty and satisfaction	5	3	5
Better risk management and identification of opportunities	5	5	5
Strengthens legitimacy and relations with local authorities	4	5	4
Fewer complaints and lawsuits	4	1	5
Reduced energy consumption	4	4	5
Innovation and learning	4	5	5
Conservation of local heritage	3	-	5
Tax benefits	2	3	4
Waste removal and re-use	5	5	5
Strengthening of organisational good governance	3	5	5
Reduced atmospheric pollution	5	5	5
New financing opportunities	4	3	5
Improvement in competitive position	4	5	5
Reduced vulnerability to boycotts and pressure groups	5	3	4

Note: 5 point Scale, from 1 (not important) to 5 (absolutely important / essential)

Although the greatest percentage (64-70%) of benefits for the hotel groups is still acknowledged to be economic, they currently have to make room for environmental and social benefits, too (see Figure 1)[5]. This confirms that the hotel chains have reconsidered their objectives to include environmental and social goals and, consequently, also the focus under which the two companies enter into their stakeholders' relationships. They thus adopt a proactive and anticipatory attitude in order to minimise risks and take advantage of the underlying strategic opportunities in stakeholders' relationships with the objective of achieving an improvement in their competitive position that enables them to strengthen their legitimacy, reputation, credibility, and prestige.

Figure 1- Types of benefits associated with the relationship with stakeholders
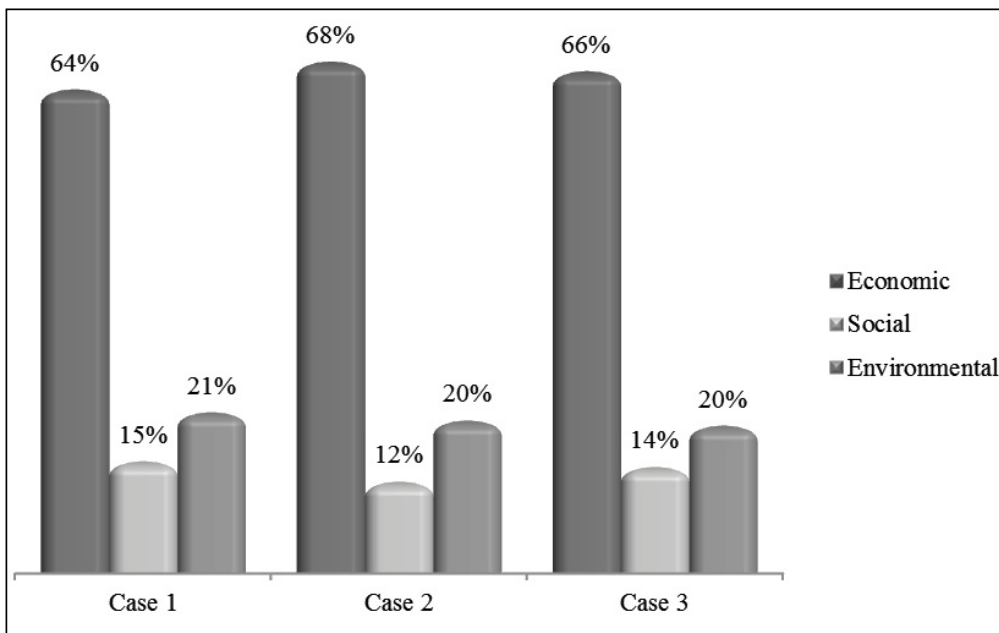
The stated considerations reveal the addition of new stakeholders (society, suppliers, and the environment) to the list that has traditionally been considered in businesses (shareholders, customers, and employees). Their identification, classification, and prioritisation are the objective of the next phase of the proposed model, which is addressed in the following section.

Who does the firm establish relationships with?

Although both Case 1 and Case 2 have a set process for identifying and managing relationships with stakeholders which envisages practically the same aspects (see Table 4), the way that they put it into practice differs to a certain degree.

Table 4- Management of relationships with stakeholders

Aspects	Case 1	Case 2
Identification of stakeholders needs, expectations and capacity to influence	✓	✓
Risk identification and assessment	✓	✓
Periodic review and updating of process	✓	✓
Prioritisation of stakeholders		✓
Action plans	✓	✓
Requirements demanded of stakeholders		✓
Identification of most relevant topics for each stakeholders	✓	✓

Note: Case 3 is not shown in this table because it lacks a formalized process for managing relationships with its stakeholders.

For Case 2, they are all the audiences with which the company relates and that are part of its business value ecosystem. They are its employees, customers, shareholders, suppliers, the community, and the environment.

Identifying these stakeholders was one of the main tasks included in this hotel group's 2007 Master Plan, which numbered among its objectives the establishment of a corporate social responsibility management system to facilitate dialogue with all the company's stakeholders and their involvement. As the company's CSR Director told us *"the first thing that we had to do was to identify all the main stakeholders, the state that they were in and to prioritise the actions directed at them"*. This task was undertaken in partnership with an outside organisation which focused on doing a diagnostic analysis of the initial situation. The company identified the main stakeholders in accordance with the criteria of power, urgency, and legitimacy.

After identifying the main stakeholders, the company mapped the so-called *stakeholder initiative priorities* which it would use to determine the framework of relations and policies, programmes, and responsible value initiatives for each audience. This procedure permitted the company to set out priority lines of action to enable active communication and an open dialogue with the stakeholders which was key to finding out their needs and expectations, telling them what is being done and promoting their values, engaging and involving them in the company's responsibility culture with a view to determining the levels of engagement and relationship (can be improved, good, or excellent) with each of the identified audiences, as well as establishing the priority with which actions would be undertaken (first, second, or third degree in descending order of importance) with each of them.

Case 1 also identifies the same stakeholders. For this, an analysis matrix was devised according to the degree of influence and urgency that stakeholders have on the company's corporate reputation. Although

for the company "*all stakeholders groups are the same and on the same level when it comes to being listened to and the company responding to their needs*", and so it has not implemented any mechanism to establish a scale of priority to rate them, it does recognise that "*the priority is the customer and the search for a balance in conformity among all the remaining stakeholder groups*".

And finally, although Case 3 has not established a formal process of identifying stakeholders, the Code of Ethics of the company has implicitly recognized the participation of employees, customers, suppliers, its sole shareholder, and society in general.

What does it establish relationships for and how does it establish relationships?

The mechanisms for dialogue and communication used by the three hotel groups to form relationships with their various audiences are the main indicator for characterising the relationship and its strength, thus responding to the two questions of "what for?" and "how?"

The analysis reveals the wide range of mechanisms that the hotel chains in the study use to maintain an active relationship with their stakeholders, adapting to the characteristics and needs of each (Table 5).

Table 5- The stakeholders' relationship mechanisms used by hotels

Stakeholders relationship mechanisms	CASE 1					CASE 2					CASE 3				
	S	Cu	E	Su	Co	S	Cu	E	Su	Co	S	Cu	E	Su	Co
Arrangements/agreements	1	3	4	3	2	4	5	5	5	5	0	4	4	5	5
Briefings	3	1	3	1	1	5	5	5	0	0	0	4	5	5	5
Communication and dialogue portal/platform	1	3	1	1	1	5	5	5	5	4	0	5	5	4	4
Interviews/questionnaires	3	5	3	1	1	3	5	5	5	0	0	5	5	4	4
Monographic workshops	1	1	2	2	2	0	0	0	5	4	0	5	5	4	3
Pamphlets	3	4	1	1	2	0	5	5	0	0	0	5	4	4	4
Periodic meetings	2	1	3	1	2	5	0	5	5	5	0	4	5	4	3
Projects	1	4	5	1	2	0	5	5	5	5	0	4	0	0	0
Reports/Statements	3	4	1	1	3	5	5	5	5	5	0	5	5	5	5
Satisfaction studies	1	5	3	1	3	0	5	5	0	0	0	5	4	3	4
Seminars/conferences	3	1	3	1	3	0	5	0	5	5	0	5	5	4	4
SH panels	1	3	5	3	2	0	0	0	5	0	0	3	4	2	2
Suggestions and ideas	2	1	4	1	3	0	0	5	0	5	0	5	5	5	5
Work teams	1	3	5	2	3	0	0	5	5	5	0	3	5	5	3
Total	26	39	43	20	30	27	45	55	50	43	0	62	61	54	51

Note: the stakeholders are: S: Shareholders; Cu: Customers; E: Employees; Su: Suppliers; Co: Community.-

(6 point Scale, from 0 (not use) to 5 (maximum use)

The three companies use different resources to keep their stakeholders informed. Reports, statements, and briefings stand out for their frequency and periodicity. Of the methods used to ascertain stakeholders' demands and expectations and their degree of satisfaction with their needs, the interviews and periodic meetings that are held with almost all stakeholders stand out, whilst surveys are basically used to find out how satisfied customers and employees are. The remaining mechanisms used (monographic workshops, panels, platform, portal, projects, work teams, etc.) not only foster stakeholders' participation in company management, but are characterised by producing interaction both between the different stakeholders groups and the individual stakeholders within them. In this respect, Case 2 stands out among others by the use of specific mechanisms that seek to enhance the interactions between members of the same stakeholders (e.g. Sustainable Suppliers Club). However, Case 1, through its expert panels, is achieving that different stakeholders interact and participate in socially responsible management of the hotel chain. By its part, Case 3 holds meetings or conferences that involve direct contact and encourage the relationship with its stakeholders.

Different hotel chains surveyed recognize that to ensure a quality relationship with the various stakeholders, it is necessary to use mechanisms or specific communication channels tailored to the needs and requirements of each. In this sense, the use of intranets or specific portals is one of the most widespread by them individually by stakeholders (shareholder portal, employee portal, supplier portal), questionnaires are best used for customers and employees, and participation in projects, among others, the most used to society.

Incorporating advances in information and communication technology (ICTs) into the stakeholders' relationship process has also helped to keep the information that is conveyed or received through specific communication channels (web, social networks, e-mail, etc.) continually updated in the three chains and enables them to maintain a constant flow of instant and up-to-date information in any direction (company-stakeholders; stakeholders-company; stakeholders- stakeholders). This therefore enables information to be more widespread and to reach a greater number of stakeholders. It should be pointed out that, in this sense, beyond the portals sites, incorporation into new social networks of all cases studied such as the dissemination of visual information through channels like YouTube or mobile applications have recently been successfully resorted to in Case 2 (see Table 6).

Table 6- ICT and stakeholders relationships

Case	Applications
Case 1	Facebook/Twitter; Corporate Videos; Web Portals
Case 2	Facebook/Twitter; Web Portals; Instagram; Foursquare
Case 3	Facebook/Twitter; Hotel Channel´s TV; Channel-YouTube; Web Portals

Figure 2 presents the type and strength of the hotel chains' relationships with each of their stakeholders according to the proposed classification in Table 2 and the amount of use (frequency and periodicity) made of the mechanisms available to the companies for relating with their stakeholders.

Figure 2- Stakeholders' relationship (unilateral and bilateral)
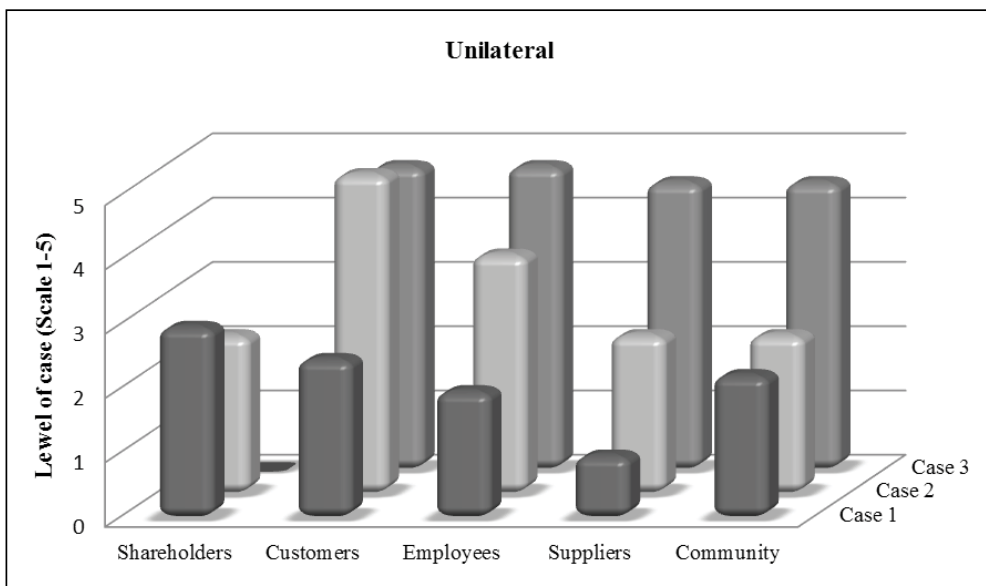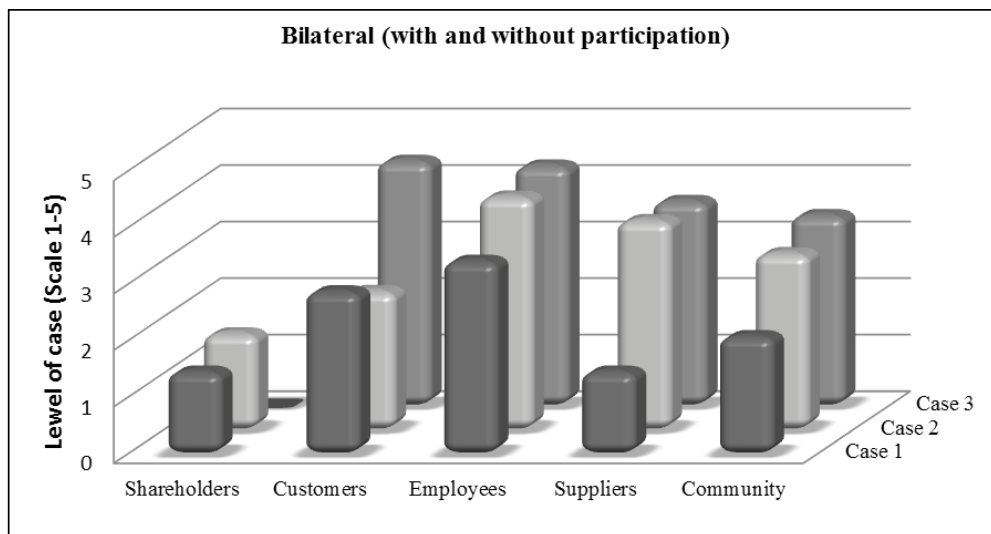
Note: 6 point Scale, from 0 (not relation) to 5 (very strong relation).

The degree to which use is made of the different information mechanisms reveals the size of the unilateral relationship that the three chains have with various stakeholders and which is characterised by being merely advisory (the company informs the stakeholders). So, using reports, statements, pamphlets, briefings, talks, etc., the hotel groups keep their various stakeholders informed about any aspects that they consider to be relevant for each (e.g., shareholders, about the current share value, customers about new services or special offers, etc.). As Figure 2 shows, this type of relationship is especially striking in Case 3 (with all stakeholders). Also, both in Case 1 and Case 2, the relationship acquires almost the same level for its shareholders and the community, although the relationship that Case 2 has with the remainder of its stakeholders (customers, employees, and suppliers) is stronger than for Case 1. The three cases coincide in giving greater importance to unilateral relations with customers and less importance to the one they have with suppliers.

In other regards, the extent to which the mechanisms are used in bilateral relationships in the three cases under analysis confirms this trend with respect to shareholders (only Case 1 and Case 2), customers, and employees, although unlike what happens in unilateral relationships. Case 3 too continues with greater periodicity and frequency to foster bidirectional relations; however, in this respect, Case 2 does not always do so more frequently and with greater periodicity than Case 1. In the three cases, the most active relationship is with employees, who cooperate by taking part in projects, in work teams, on panels, etc.

Despite the three companies committing to a solid and long-term relationship with suppliers, Case 2 has ramped up their participation

(3.75 out of 5 compared to 1.5 for Case 1 and 3.6 for Case 3) by putting a range of projects into operation of which the Sustainable Club stands out for its innovation, relevance, and impact. Its goal is to drive dialogue and participation between the company and suppliers who are committed to the development of sustainable products and services so that they might join forces in a search for new ideas and efficient products that enable eco-efficient and responsible solutions to be found, the most relevant projects that they are working on to be publicised, and any achievements to be disseminated.

As for the by-type analysis (with or without participation) of the bilateral relationship, the same trend can be observed for all stakeholders in the three cases under study, although the strongest relationships are not the same in the three companies. The strongest non-participation relationship in the three companies is the one with employees, although Case 3 also shows the same value for customers. In relationships where there is participation, the most intense in Case 1 is, as before, with employees, whereas in Case 2 it is with suppliers and in Case 3 it is with customers.

CONCLUSIONS

Under the corporate social responsibility focus, our study has enabled us to move forward in characterising the relationship between companies in the hotel sector and their stakeholders, and to respond to the series of inter-related questions that were posed: why, with whom, what for and how does the firm establish relationships?

The analytical findings confirm that for the first two of these (why and who with?) the three hotel chains have taken a big step forward in integrating stakeholders management at the strategic and operational levels. Proof of this is the extent to which relations with stakeholders have been put in place and formalised in their respective companies. This has led to them using a broad variety of mechanisms to facilitate communication and dialogue with each of their audiences and enable the reciprocal exchange of information that is essential for steps to be taken towards sustainable relationship models. This last aspect is linked to the remaining two questions (what for and how?), for which we highlight the following:
- The use of communication and dialogue channels specifically adapted to the needs of some particular stakeholders.
- The predominance of bilateral relationships verifies that their engagement and relationships with their stakeholders have taken a new direction in making them direct or indirect participants in the decision-making process. Although at different levels in the

three case studies, the proactive approach dominates on the informative relationship.

• ICT development has made a positive contribution to the implementation of new relationships through the growing use of specific communication channels (web, social networks, etc.).

On the basis of the above, and being mindful of the limitations of the research methodology used in this study, the findings confirm the importance that stakeholders take on in the new management models under the corporate social responsibility focus. As the people responsible for AccountAbility and Utopies stated, *basic relationship models* (a reactive or defensive attitude when faced with social or environmental situations) have been abandoned to make way for *advanced* or *improved models* (a proactive and anticipatory attitude that minimises risks and exploits the strategic opportunities that underlie relationships with stakeholders) that enable stakeholders to participate and engage in company decisions.

Our study has several managerial implications. Stakeholders' relationships requires companies to provide themselves with importance to this aspect because of the implications it has on the company management as a differentiating factor of CSR strategies adopted to respond to the changing business environment. This leads to the inclusion of this issue in the organisational culture of the hotel company (at all levels) in such a way that it allows a proper functioning of the different communication channels that the company has adapted specifically. Also, the definition of new objectives, policies, and action plans to ensure successful management is necessary.

Finally, the study also has some limitations. From a methodological point of view, due to the use of a case study, such as the one used in our research strategy, our results cannot be generalised and therefore, they cannot be used for comparative purposes. Thus, despite the existence of previous studies on the same topic (eg. Jiménez & Paternostro, 2010; Singh & Agarwal, 2013), the comparison of the results has not been possible. This is due to fundamental differences in the purpose, methodology, and sector of study.

We would also like to emphasize that these findings will serve as a basis for future research that will allow us to deepen the analysis of CSR in the sector analyzed and obtain conclusions for a more representative sample. Quantitative analysis could also serve to test the propositions induced from the study and generalize the findings, providing relevant information for decision making in the field of CSR.

Notes

1. Has prepared the "The Stakeholder Engagement Manual" in collaboration with the United Nations Environment Programme and Stakeholder Research Associates Canada Inc, to find answers to the large number and wide range of questions in the area of stakeholders' relationships.

2. Both, questionnaires and personal interviews with the hotel company´s CSR directors were used for our study as well as other documentary sources (CSR reports and other company documents on different media platforms).

3. The experts agree that one of the main signs that demonstrate that management models and policies with corporate social responsibility content are implemented in companies is precisely that they publish CSR or Sustainability reports in which they, the companies, give an account of the main objectives and advances in the issue.

4. The Global Reporting Initiative Guide (GRI) and the United Nations World Pact, among others.

5. For the calculation of the percentage values in Figure 1, first, we classify the benefits set out in Table 3 in each of the dimensions of the CSR (economic, social and/or environmental). Subsequently, the valuations assigned to each benefit (Table 3) were added by dimension and case study. Last, the share of each dimension on the overall valuation is obtained for the case as it is shown in Figure 1.

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