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Content Analysis of Website Disclosure of Sustainability Initiatives and Practices by Ecotourism Kenya's Eco-Rated Hospitality Establishments

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Abstract

Globally, there has been increased attention and focus on ways in which the hospitality industry can contribute to sustainability in terms of environmental, social economic and cultural dimensions. In Kenya, the Ecotourism Kenya (EK) oversees the Eco-rating certification programme for hospitality establishments aimed at promoting sustainability and responsible tourism. Over the years, hospitality establishments have used diverse media to communicate the initiatives and practices to their stakeholders. It is argued that the popularity of the internet makes it a preferred media to communicate sustainability initiatives in addition to maintaining business success. There has been limited empirical attention however on Kenya's eco-rated hospitality establishments' websites in relation to their disclosure of sustainability related information. This article is based on an analysis of 76 EK eco-rated hospitality establishments' websites. The study objective was to analyze information disclosed by the eco-rated hospitality establishments in relation to the three pillars of sustainability: environmental, socioeconomic and cultural aspects. A research strategy based on content analysis technique of websites was undertaken and the websites were visited on several occasions between Mid-July to Mid-September 2024. Only information available for the general public in the corporate websites were considered. A research instrument was developed based on the three aspects. Content validity of the study instrument was ensured through expert review and inclusion of industry *guidelines on sustainability. Reliability was ensured through triangulation. The descriptive research design informed the study where the collected data was subjected to descriptive statistical analysis techniques mainly frequencies and percentages. The cultural aspects received the highest disclosure (87%), environmental aspects (85%) while socioeconomic aspects received the least disclosure in majority of the websites (65%). The initiatives are also not explicitly visible upon access to most websites homepages and therefore limited guarantee for visibility individuals visiting the websites. The study concludes that even though eco-rated establishments disclose their sustainability initiatives in their websites, there is need to incorporate more information especially on the socio-economic aspects. The establishment should make the information easily accessible as a way of improving Kenya's online visibility as a sustainable tourism destination.*

Keywords: Sustainability Initiatives and Practices, Content Analysis, Eco-Rated Hospitality Establishments

INTRODUCTION

Disclosure of corporate information can have effects organizations in diverse ways such as alleviation of problems, influence on investor expectation, altering of individual behaviour towards a company and assist it to stand out from competitors among other benefits Gallego-Álvarez (2008; 2011); Eng et al. (2022) and Basak & Sana (2025). The advantages of disclosure have been hypothesized through diverse theories. For example, on one hand, the agency theory advocates that revelation of corporate information is a way to control managers' actions and enables separation of responsibilities (Bonazzi & Islam 2007). On the other hand, the political costs theory reveal that companies disclose information to diverse stakeholders as a result of social and political pressures and as a way of decreasing political costs (Dobler et al., 2015; Gallego-Álvarez 2008; Godsell 2021). Other theories such as the proprietary costs theory hypothesizes the disadvantages of disclosure. There is the argument that disadvantages can arise in situation/s where dissenting shareholders, employees or competitors use the disclosed information for negative purposes (Gallego-Álvarez 2008; Prencipe (2004) thus reducing the rate of disclosure of information by various entities.

Despite the advantages and disadvantages associated with disclosure, Amran et al., (2015) are of the opinion that sustainability reporting has been adopted by diverse companies since reporting on corporate social responsibility and social reporting have become critical issues. Tröster, and Hiete, (2018) noted that voluntary sustainability certification schemes are valuable approaches to address sustainability issues in different sectors. It is therefore critical for establishments to inform the public about their achievements in terms of the existing certification schemes. In line with this, Carvalho et al., (2018) opine that communication is essential for sustainable development and the internet is a privileged means of communication where information disclosed knows no borders. Accordingly, the main reason information disclosed on corporate websites is the main focus on this article.

Arguably, the tourism industry is not a benign and smokeless industry and often has negative impacts on the natural and built (Black & Crabtree, 2007). This realization has led to the introduction of sustainability initiatives and quality assurance tools including awards of excellence, codes of conduct, certification & accreditation, monitoring and evaluation systems among others (Black & Crabtree 2007). Eco-certification is mainly a voluntary procedure that sets, assesses, monitors and gives written assurance that a business, product, process, service or management system conforms to a specific requirement (Honey & Rome 2001). Honey and Rome (2001) further note that certification leads to the award of a marketable logo or seal to those that meet or exceed baseline standards prescribed by the program. The logos or seals are collectively referred to as eco labels. According to Gössling, and Buckley (2016), eco labels are usually used for policy and marketing in diverse sectors. Moreover, Gössling, and Buckley (2016) opine that a marketable logo (sometimes called an eco-label) is given to those that conform or meet the criteria, with the standard. As argued by Honey and Rome (2001) the certification schemes and the associated eco labels serve three purposes. First, they help raise standards and practices within the industry. Second, they promote environmentally, socially and culturally responsible behaviour. Finally, they provide travelers with information on 'green' companies, services and attractions. Dias et al. (2024) also established that the drivers for implementing certification schemes include improvement of the company's image and customer-based brand equity, strengthening competitiveness, achieving eco-efficiency, cost reduction, and competitive advantage.

In Kenya, Ecotourism Kenya (EK), a membership organization founded in 1996 as the Ecotourism Society of Kenya (ESOK), champions responsible tourism practices in Kenya and run an eco-rating certification launched in 2002 in collaboration with industry stakeholders (EK 2016). The eco-rating certification scheme standard is recognized by the Global Sustainable Tourism Council (GSTC) (EK 2024), a global membership organization which establishes and manages global standards for sustainable travel and tourism, known as the GSTC Criteria. The GTSC also provides international accreditation for sustainable tourism Certification Bodies such as the Ecotourism Kenya.

The EK certification scheme aims at promoting responsible tourism in Kenya through recognition of best practices for business, community, conservation and cultural performance by the accommodation facilities (EK 2024). Accommodation facilities who make an application for eco rating are awarded either bronze, silver or gold certification based on the performance in terms of sustainability initiatives (EK 2019). The aspects included in the EK standard are categorized into various areas of focus which include: legal and regulatory, environmental, social, economic and cultural conditions and contributions of the facility (EK 2019).

The various EK eco rated hospitality establishments have used diverse media to communicate the initiatives to their stakeholders as well as to potential customers. Some have also used the eco-labels for marketing where they display the award at strategic places in their establishments. According to Tang et al., (2012), since the launch of the internet in the late 1990s, the popularity and wide reach of the internet has made it a preferred media for hotels to communicate their sustainability initiatives. Moreover, websites are argued to play a major role as communication tools and in achieving and maintaining business success and profitability (Nel & Esterhuyse, 2019). Notably, extant literature on hospitality establishments in Kenya has paid limited attention on the information contained in the eco-rated hospitality establishments' corporate websites in relation to their sustainability initiatives. The focus of this article is therefore to explore the information disclosed in the websites of the eco-rated facilities based on of environmental, socio-cultural, and economic initiatives dimensions.

This article, using the content analysis methodology, specifically establishes among others, the profiles of the all hospitality establishments that are eco-rated by Ecotourism Kenya (EK) and the nature of information which they disclose in their corporate websites. After this introduction, the methodology is presented including a brief description of the concepts analyzed. The methodology section is followed by an account of the findings which are presented in form of narrative, tables, pie charts and bar graphs. After the methodology, is a section on discussions and finally the conclusions and recommendations.

METHODOLOGY

The study used content analysis technique to analyze corporate websites of Ecotourism Kenya's eco-rated hospitality establishments. The targeted establishments were those that had an eco-rating certification from the Ecotourism Kenya (EK) and were listed in the EK's website as 'eco rated'.

EK is recognized by the Global Sustainable Tourism Council (GSTC) and coordinates an eco-rating certification programme on accommodation facilities. According to the EK website, a total of 76 establishments have been eco-rated. The study conducted a census of the all eco-rated establishments translating to a total of 76 websites being analyzed. A research strategy based on a content analysis technique of websites was undertaken by visiting websites on several occasions between Mid-July to Mid-September 2024. Only information available for the general public in the corporate websites were considered. Content validity was ensured through expert review of the instrument and through inclusion of reputable industry guidelines (Saiful Bahry et. al. 2021). On the other hand, reliability was achieved through triangulation, whereby both researchers visited the websites independently and compared the findings. In addition, the websites were visited on several occasions over the study period to ensure inclusion of all the necessary information (Golafshani 2003). The descriptive research design further informed the study where the collected data was subjected to descriptive statistical analysis techniques using the Statistical Package for Social Sciences (SPSS).

Content analysis entails a systematic, rigorous approach for analyzing documents obtained or generated in the course of research (Bengtsson 2016; Krippendorff 2004; Neuendorf, 2017; White and Marsh 2006). Neuman (1997), further argues that content analysis as a key non-reactive research methodology (i.e. non-intrusive) and describes it as: "A technique for gathering and analyzing the content of text. The 'content' refers to words, meanings, pictures, symbols, ideas, themes, or any message that can be communicated. The 'text' is anything written, visual, or spoken that serves as a medium for communication" (pp. 272 - 273).

As a research method or technique, content analysis has been widely used to collect and analyze information disclosed by organizations diverse issues in both company annual reports and/or on corporate websites (see Gallego-Álvarez et al., 2008; Gallego-Álvarez et al., 2011; Amran et al., 2017; Cavalho et al., 2018; Garcia-Sanchez et al., 2011). In this study, a deductive scientific approach was adopted whereby the variables, their measurement, and coding rules were made before the observation began (Neuendorf, 2002). In line with the recommendations by Cavalho et al., (2018), a tool/protocol or research instrument was developed (comprising of categories, sub-categories and units of analysis) for this study which aided in data collection and analysis. The parameters developed were drawn based on sustainability dimensions and reporting guidelines provided by the Ecotourism Kenya

(EK) (EK, 2019), The Global Reporting Initiative (GRI) disclosure framework (GRI, 2021) and the Global Sustainable Tourism Council (GSTC, 2016). Table 1 below summarizes the data collection protocol relating to three (3) categories and/or themes.

The extent of disclosure was established as guided by Haniffa and Cooke (2005). Following the demonstration by Carvalho, et al., (2018); Haniffa and Cooke (2005); Hackston and Milne (1996), items were scored in a dichotomous approach where an establishment's website scored one (1) if disclosed and zero (0) if undisclosed. The scores were then totaled to derive a final score which translated to the website's Sustainability Information Disclosure Index (wSIDI). In addition, a descriptive analysis of the responses was undertaken (frequencies and percentages) and presented in form of tables, pie charts and bar graphs.

Table 1: *Parameters Applied for Content Analysis*

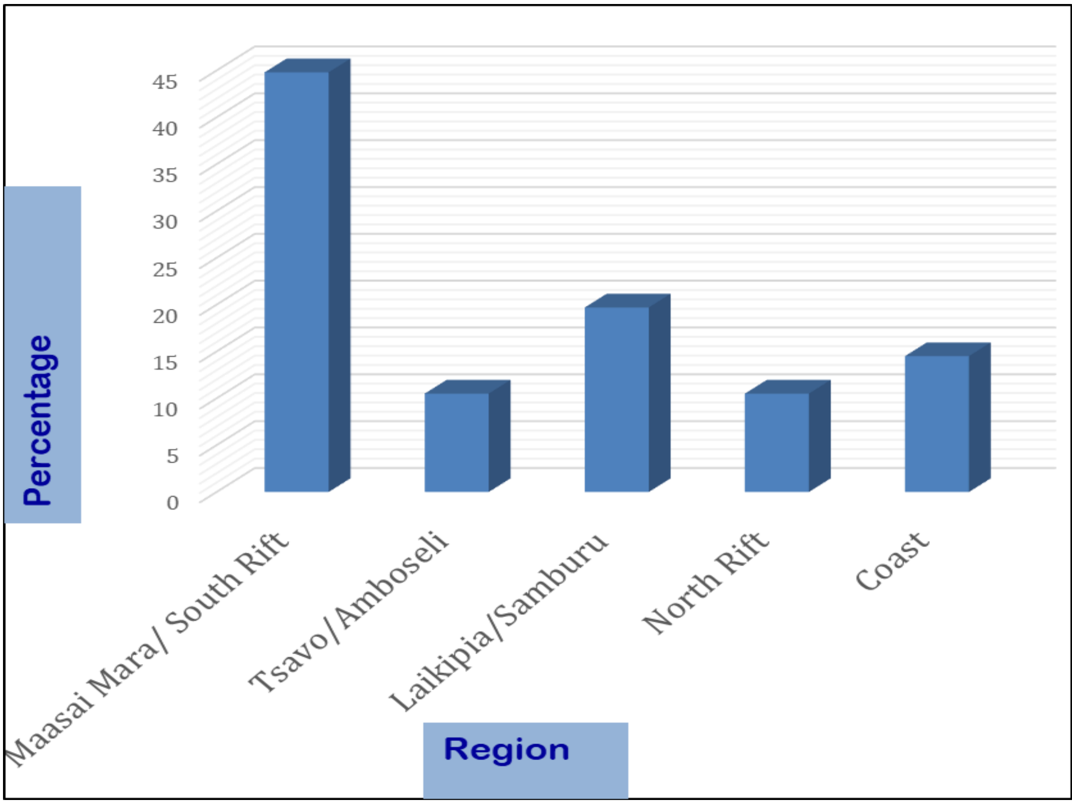
ASPECT	Disclosed (1)	Undisclosed (0)
I. ENVIRONMENTAL CONSERVATION		
01: Water Conservation strategies/impacts		
02: Energy Management strategies/impacts		
03: Waste Management strategies/impacts		
04: Mitigation of negative environmental impacts		
05: Climate Change mitigation and adaptation initiatives		
06: Environment protection initiatives		
07: Protection of threatened species		
08: Existing partnerships for the environment		
II. SOCIOECONOMIC IMPACTS		
01: Local community employment creation		
02: Community health and safety support initiatives		
03: Community education support initiatives		
04: Participation in community wellbeing		
05: Staff training initiatives		
06: Community training initiatives		
07: Purchasing local supplies		
III. CULTURAL IMPACTS		
01: Cultural preservation initiatives		
02: Respect for culture initiatives		
03: Sale of cultural products		
04: Preservation of cultural sites		
05: Information on cultural heritage		
06: Local arts and crafts used in the establishment designs		

FINDINGS

a) Establishment information

The findings summarized in Figure 1, Figure 2, Figure 3, Table 2, and 3 describe the eco rated establishments whose websites were analyzed. From the findings majority (44.7%) of the EK eco-rated establishments are located in the Maasai Mara/South Rift region, Laikipia/Samburu region followed, while the Coast region and Tsavo/Amboseli and the North Rift regions lagged behind accounting for less than 15% of establishments (Figure 1).

The findings in relation to the establishment's affiliation, only 18.6% were individual establishments with majority (81.6%) being affiliated to a chain or group of establishments.



F
igure 1: Location of EK Eco-rated Facility by region

In terms of type of establishments, lodges and tented camps (81.6%) made up the highest number or eco-rated establishments while hotels and resorts accounted for only 18.4%. (Figure 2).

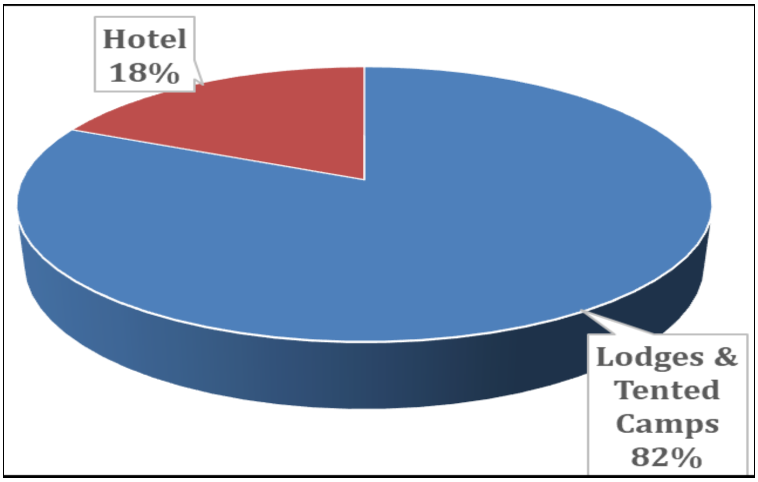


Figure 2: Type of Establishment

The results indicated that the highest number of eco-rated establishments had a gold eco-rating (55.3%) while Bronze eco-rating was lowest at 1.3% (Table 2).

Table 2: Eco-rating Category

Eco-rating	Frequency	Percentage
Bronze	1	1.3
Silver	33	43.4
Gold	42	55.3
Total	**76**	**100**

Moreover, most (81.6%) of eco rated facilities were affiliated to chain-branded hotels, while individually owned establishments accounted for less than 20% (Figure 3).

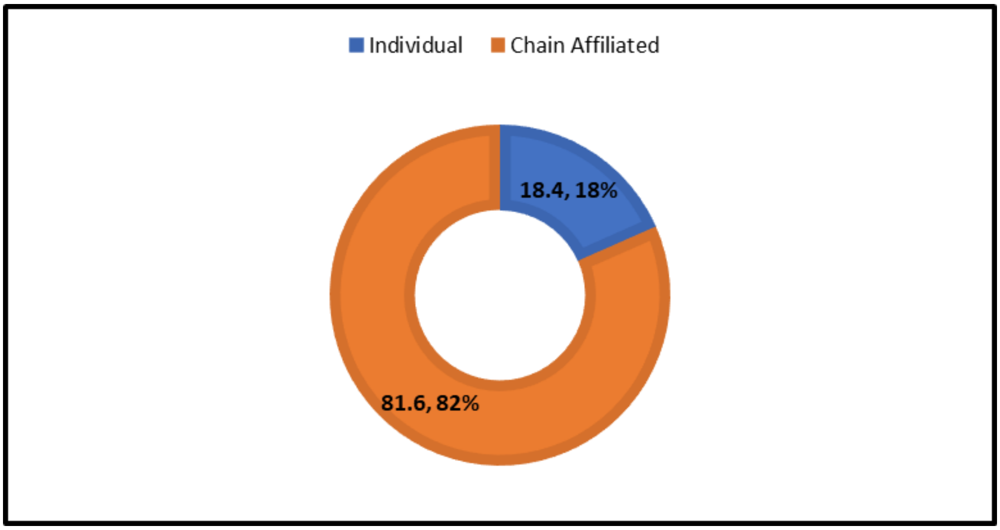


Figure 3: Affiliation Category by membership

b) Summary of disclosure

The findings summarized in Table 3 show that the percentage disclosure of information related to environmental initiatives was 85%, for socioeconomic initiatives at 65% and for cultural initiatives at 87%. The least disclosed aspect was participation in aspects related to community wellbeing (17%), under socio-economic dimension.

***Table 3**: Sustainability Information Disclosure by frequency and percentage*

ASPECT	Disclosed	Undisclosed
I. ENVIRONMENTAL CONSERVATION		
01: Water Conservation strategies/impacts	66 (86.8%)	10(13.2%)
02: Energy Management strategies/impacts	68(89.5%)	8(10.5%)
03: Waste Management strategies/impacts	43(56.6%)	33(43.4%)
04: Mitigation of negative environmental impacts	58(76.3%)	18(23.7%)
05: Climate Change mitigation and adaptation initiatives	69(90.8%)	7(9.2%)
06: Environment protection initiatives	71(93.4%)	5(6.6%)

07: Protection of threatened species	71(93.4%)	5(6.6%)
08: Existing partnerships for the environment	71(93.4%)	5(6.6%)
	85%	**15%**
II. SOCIO-ECONOMIC IMPACTS		
01: Local community employment creation	72(94.7%)	4(5.3%)
02: Community health and safety support initiatives	50(65.8%)	26(34.2%)
03: Community education support initiatives	59(77.6%)	17(22.4%)
04: Participation in community wellbeing	13 (17.1%)	63(82.9%)
05: Staff training initiatives	63(82.9%)	13(17.1%)
06: Community training initiatives	32(42.1%)	44(57.9%)
07: Purchasing local supplies	62(81.6%)	14(18.4%)
	65%	**35%**
III. CULTURAL IMPACTS		
01: Cultural preservation initiatives	71(93.4%)	5(6.6%)
02: Respect for culture initiatives	73(96.1%)	3(3.9%)
03: Sale of cultural products	71(93.4%)	5(6.6%)
04: Preservation of cultural sites	40(52.6%)	36(47.4%)
05: Information on cultural heritage	71(93.4%)	5(6.6%)
06: Local arts and crafts used in the establishment designs	71(93.4%)	5(6.6%)
	87%	**13%**

DISCUSSION

The findings indicate that among the three aspects of sustainability, the socioeconomic initiatives received the least disclosure in the eco-rated facility's websites. From the findings above, it is clear that eco-rated establishments have disclosed sustainability related initiatives and outcomes in their corporate websites. For a relatively strong sustainability orientation, all the three aspects of sustainability need to receive equal attention. The implications of these findings is that the disclosure of socio-economic aspects need to be improved. Environmental and cultural related aspects received the highest disclosure while socio-economic initiatives received minimal disclosure. The manner in which the information is disclosed however does not make reference to the Ecotourism Kenya eco labels or to other global standards that guide reporting on sustainability.

It is therefore imperative that the eco-rated hotels tailor their disclosure in relation to eco-rating or to globally recognized reporting frameworks such as the Global Reporting Initiatives (GRI) among others. This is in line with the recommendations by Jankovic and Krivacic (2014) that there is need to create an assurance and provide information that can be perceived as accurate, reliable and objective and not merely a marketing tool. Jankovic and Krivacic (2014) recommend reporting being based on widely recognized frameworks such as GRI among others. Rahman, Park and Chi (2015) further support the argument that third-party certifications improve the credibility of information disseminated or disclosed to the public. Which in turn improve the image and performance of establishments.

Only a limited number of establishments had a comprehensive report on their websites. Guix, Bonilla-Priego and Font (2018) emphasized the need to have a comprehensive sustainability report disclosing aspects of inclusiveness, materiality and responsiveness. Further, Franzoni, and Avellino (2019) report that major international hotel chains make their sustainability reports based on guidelines provided by Environmental, Social and Governance (ESG) reporting Guide and the GRI among others. Eco rated hotels can therefore ensure that the information disclosed in the websites is in line with the reporting guides in place so as to also avoid a situation where they are deemed to be practicing greenwashing. Rahman, Park and Chi (2015) cautioned against greenwashing since it can lead to negative consequences such as consumer skepticism and failure to support sustainability programmes such as linen re-use requests. Other authors (see de Freitas Netto et al., 2020) suggest the need to be cautious of the information provided to avoid greenwashing their products and services.

Boulhaga, Bouri, Elamer and Ibrahim (2023) and Franzoni and Avelino (2019) opined that hospitality establishments should ensure that their reporting on corporate social responsibility initiatives need to be guided by established frameworks such as ESG reporting guide since the nature of information provided ultimately affects firm performance. Franzoni and Avelino (2019) further recommend that sustainability disclosure should be strengthened by having in place a strong company culture, shared values and transparency for a company to derive maximum benefits.

There is extensive documentation of the possible benefits of disclosure of sustainability information (Basak & Sana 2025; Courage 2022; Eng et al. 2022; Ning et al. 2022; Poldrugovac 2023; Zhou et al. 2024). On the contrary, several theories, especially the political costs theory suggests that increased disclosure can lead to firms incurring political costs related to increased regulation, increased taxes and the need to make political donations among others (Armstrong et al. 2024; Godsell 2021). It is therefore imperative for hospitality organizations to engage in due diligence before disclosure of information to the public.

CONCLUSIONS AND RECOMMENDATIONS

This paper has achieved its objective of establishing the disclosure of sustainability related information by Ecotourism Kenya's eco rated hospitality establishments. The findings indicate that majority of the eco rated establishments are in the Maasai Mara/ South Rift region, majority are lodges and tented camps, chain affiliated and gold certified (highest rated eco label). In addition, environmental and cultural related initiatives received the highest disclosure while the socioeconomic aspects received the least disclosure. The study therefore recommends that in addition to disclosure of sustainability initiatives, there is need to strengthen the company culture, shared values and transparency for success to be realized.

Despite the fact that disclosure of sustainability related initiatives and information is a voluntary undertaking, this article concludes that it is an important exercise. Hospitality establishments therefore need to ensure that the information declared on their company websites is organized and reported based on industry recognized guidelines. The eco-rated hospitality establishments also need to make use of eco labels from the Ecotourism Kenya. There is also need to ensure that there is reference and possible linkage of their websites with the Ecotourism Kenya website which had a more detailed report of their achievements in terms of sustainability. This study recommends the need for the government of Kenya through the Tourism Regulatory Authority (TRA) and other stakeholders to collaborate and support EK to develop and implement a bare minimum sustainability compliance as a preliquisite for hospitality and tourism establishments' licensing.

The limitation of this study is that it only targeted the Ecotourism Kenya's eco-rated hospitality establishments. In addition, there was limited representation of hotels, homestays, bush homes and bandas (see EK, 2019 P. 3) for the categories of accommodation facilities targeted). The implication is that majority of the establishments in Kenya did not qualify for analysis. Therefore, there is need to have a study investigating the disclosure by non-EK eco-rated establishments. In addition, there is need for a more qualitative study on the disclosure in order to reveal more details about the information disclosed in websites in relation to sustainability. A study could also be conducted to compare other international certification schemes and chain-affiliated hospitality establishments' disclosure for benchmarking and lesson learning.

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