

Sustainability reporting by companies of the Austrian and German tourism sector

Margit Zichtl

Abstract

Over the past six decades, the tourism sector has developed into one of the largest and fastest growing industries in the world. This development does not only have positive but also negative effects. An increasing number of tourism companies are addressing the topic of sustainability. By publishing sustainability reports, tourism companies inform their stakeholders about social, ecological and economic aspects of their activities.

The aim of this diploma thesis is to provide an overview of the topics of sustainable development and sustainability reporting. Furthermore it gives an impression of the current dissemination and importance of sustainability reporting by companies of the Austrian and German tourism sector. A document analysis of 61 reports examined (1) the extent to which sustainability reporting is occurring in the Austrian and German tourism sectors, (2) the content communicated in the sustainability reports, and (3) the differences of sustainability reporting among the countries of Germany and Austria, between the areas of activity within the tourism sector and between the different sizes of companies.

The results show that more reports are published in Germany than in Austria, but this does not seem surprising with regard to the size ratio of the two countries. The majority of the analysed reports come from small companies, which work as tour operators. The analysis showed that information about supply chain and general data is published most frequently. Within the triple-bottom-line concept, more information on ecological aspects than on sociocultural and economic aspects is available. With regard to differences between the countries, it is clear that the sustainability reporting of German companies is more comprehensive compared to Austrian ones. Considering the differences in the fields of activity, it can be stated that tour operators report on much more different aspects than companies of the hospitality industry. Additionally, it can be ascertained that, within the general, ecological and socio-cultural criteria the proportion of companies reporting to these aspects grows with increasing company size, whereas within the economic criteria as well as the criteria for supply chain the proportion of reporting companies decreases with increasing company size.