

Accounting Propositions for Sustainability Performance Information Systems Introduction: Environmental Attributes from Croatian Hotels

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Abstract : Purpose: For some time now, the global hotel industry trends are strongly oriented towards sustainable development and environmental management accounting (EMA) should have the supporting role for hotel's corporate social responsibility (CSR) management. The aim of this paper is thus to analyse and present data on the key steps leading toward the effective incorporation of EMA within hotel performance information systems. Design/Methodology/Approach: The research study is a continuation of the process carried out on the sample of 20 eco-hotels in the UK, a year ago. Research evidence was obtained via in-depth case studies on sample of 180 hotels (4 and 5 stars hotels) located in Croatia. Research was conducted through interviews with key personnel and an online survey which specifically focused on 10 business areas considered vital for successful EMA integration. Findings: The research results indicate a pattern by which hotels can determine the existing level of their sustainable (environmental) business. Furthermore, the management understanding of the sustainability concept was still proven to lead to a relatively subjective appreciation and presentation of sustainable hotel operations and their performance. It was determined that majority of analysed hotel organisations reflect typical short-term, financially oriented performance information systems. Steps for EMA introduction have been offered. Research Limitations/Implications: CSR is still a broad-set concept. Exploring the effects of EMA on such-like a defined management system may be subject to considerable influence of the respondent's subjective perception of the concept. Originality/Value: This article should be of interest to higher education academics and careers staff who have an interest in CSR introduction and the ways of implementing its informational support for performance measurement.

Keywords : environmental management accounting, EMA, corporate social responsibility, CSR, sustainability, hotel

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