



“GLOBALLY LOCAL” CSR in MNC’s
How MNC’s balance the pressures for global
integration and local responsiveness in their
CSR strategy?

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ABSTRACT

This research aims to advance the discussion of how multinational companies balance global integration with local responsiveness in their corporate social responsibility (CSR) strategy. In particular, it studies the mechanisms between home and host countries in the development and implementation processes of a transnational CSR strategy and the types of monitoring mechanisms used. Structured by a qualitative study with a case study on a hospitality group, we find that the transnational approach is the most suitable indeed to guarantee a good balance between global standardization and local reactivity. We advocate so by proposing some key mechanisms of a transnational CSR strategy that allow for this balance, and we discuss the main tensions and solutions that arise from this strategy. Finally, we suggest that the transnational approach to CSR should not be untied to local and global approaches and that the integration of the three is what makes the transnational approach the most suitable for MNC's that want to balance global integration with local responsiveness.

SUMÁRIO

O objetivo deste estudo é de desenvolver e fazer progredir o debate sobre como empresas multinacionais podem equilibrar integração global e capacidade de reação e resposta a nível local na sua estratégia de responsabilidade social. Em particular, pretende estudar os diferentes mecanismos utilizados entre a sede e subsidiárias nos processos de desenvolvimento e implementação de uma estratégia de responsabilidade social transnacional e os tipos de mecanismos de monitoração utilizados. Estruturado por um estudo de caso sobre um grupo hoteleiro, descobrimos que a abordagem transnacional é a mais adequada para garantir um bom equilíbrio entre a integração global e a reatividade local. Defendemos este argumento propondo alguns mecanismos-chave de uma estratégia transnacional de responsabilidade social que permitem garantir esse equilíbrio e discutimos as principais tensões e soluções que surgem neste tipo de estratégia. Finalmente, sugerimos que a estratégia de responsabilidade transnacional não deve ser desvinculada das abordagens locais e globais e que a integração das três torna a abordagem transnacional mais adequada para as multinacionais que desejam equilibrar a integração global com a capacidade de resposta local.

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INTRODUCTION

"There is one and only one social responsibility of business-to use its resources and engage in activities designed to increase its profits [...]" stated the late Milton Friedman back in 1970 in The New York Times Magazine (p.6). At first, this statement could sound harsh, possibly even inhuman, if we shed lights into debates about the negative effects of pollution or gender inequalities consequences– for example.

Friedman's theory can be interpreted as a claim that the only contribution of the enterprises' activity to society is purely economic – to maximize its profits, and if it tries to have a role in societal issues, it will do more harm than good. On the other hand, representatives of a more socio-humanistic view emphasize that the responsibility of companies goes beyond just profits and relies on four dimensions – economic, legal, ethical, and philanthropic (Carroll, 1979, Porter & Kramer, 2011).

Throughout the years, supporters of this second view have been advocating for the business case of corporate social responsibility (CSR), stating it is a contemporary topic that merits researchers, managers and civil society's attention (Carroll, 2010). When researching for "CSR" on google.com more than 14 million results appear in 62 seconds, advocating for the fact that it is a contemporary researched topic.

However, over the past half century, the concepts, definitions and theories of CSR have grown and evolved with debates, research and practices (Carroll & Shabana, 2010), making it a controversial notion. The concept of CSR, although sometimes overlapping with other terms such as corporate citizenship, ethics, and sustainability (Matten & Moon, 2005) is a very popular one that remains dominant in the academic literature (Schwartz & Carroll, 2003). In the end, what all these concepts have in common is that they are related to firms' accountability and values (See table 1). Nevertheless, the CSR concept is still fuzzy and unclear (Amaeshi & Adi, 2007; Okoye, 2009; Windsor, 2006) and suffers from numerous and inconsistent characterizations (Garriga & Melé, 2004). This fuzziness is well perceived through a historical overview of CSR. We can distinguish 3 eras in the literature: the philanthropic, the regulatory and the strategic, that have been building upon each other.

The fifties and sixties: the philanthropy era.

Back in 1953, Howard Bowen, sometimes referred to as the father of CSR, made the earliest and at that time, most meaningful academic contribution to this field of study (Carroll, 1999) by publishing the book, *The Social Responsibilities of the Businessman*, where he proposed this definition of CSR: “the obligations of the businessman to pursue those policies, to make those decisions or to follow those lines of action which are desirable in terms of the objectives and values of our society” (Bowen, 1953, p.6). This definition comes in times where the “profit maximization” theory by the late Friedman (1970) is a key model pursued by many business managers. Therefore, in this period, CSR is focused in corporate philanthropy (Carroll, 2008), dealing mainly with religious and humane philosophies, community development, and poverty alleviation (Hamidu et al., 2015).

From the seventies’ to the nineties’: the regulation era, governments start to take action.

A voluntary, unregulated and impulsive philanthropy has as one possible negative outcome, a lack of focus in obtaining real and actually tangible results (Bornstein, 2009) and with the 70’s seems to come an extension of the CSR commitments beyond voluntariness, and we enter the era largely dominated by the regulated dimension of CSR. A landmark contribution to the concept of regulative CSR came from the Committee for Economic Development (CED) in its 1971 publication *Social Responsibilities of Business Corporations*, where the CED noted that the social contract between business and society was changing in substantial and important ways (Carroll, 1999). This era of regulation is said to have matured in 1972 with the Conference on the Human Environment held by the United Nations – also known as the Stockholm Conference – and in 1987 with the publication of the Brundtland Report (*Our Common Future*). Since then, firms have been increasingly receiving external pressures to comply with regulations from international entities of environmental protection and social obligations (Hamidu et al., 2015) with areas of focus enlarging to the stakeholder management, corporate governance, as well as legal and ethical responsibilities, focusing beyond shareholders profit maximization (Waddock, 2008).

The era of CSR as a competitive advantage: CSR 1.0 and 2.0

With the 21st century comes a new strategic dimension of CSR. Beyond incurring in sporadic philanthropic actions, or complying with international entities regulations, in this era, firms start to see CSR as being a source of competitive advantage (Porter & Kramer, 2006), tagging this new millennium as ‘doing good to do well’ (Vogel 2005, p. 20). The transformation of CSR from a philanthropic, remote concept to an undeniable business function and strategic

weapon has been recognized by many authors (Vogel 2005, Carroll 2010, Sukhu & Scharff, 2018), that advocate for the “responsibility–profitability connection” (Carroll & Shabana, 2005, p.95) (e.g. Jackson 2004; Laszlo 2003; Scott & Rothman 1992; Waddock 2002). “The Business Case for CSR” review developed by Carroll and Shabana (2010) has been cited more than 2500 times where the authors review arguments for “why the business community should advance the CSR cause”. They condense the arguments in four themes: 1) cost and risk reduction; 2) gaining competitive advantage; 3) reputation and legitimacy; and 4) synergistic value creation (win-win situations). More recently, a new form of CSR has been discussed, arguing that all previous CSR dimensions have failed to reach its goal. It has been called the radical CSR, or CSR 2.0, and is based in five principles creativity, scalability, responsiveness, “glocality” and circularity (see Visser, 2010).

With such evolutions and diverse theories, it is important to understand what CSR commonly means, covers and stands for, nowadays. Dahlsrud (2006) identified and studied 37 definitions of CSR and concluded that these definitions are based on five most frequent dimensions: environmental, social, economic, stakeholder and voluntariness. He followed the line of Carroll’s (1979) view of CSR that, earlier on, identified a pyramid of 4 main responsibilities a firm should embrace, with economic at the bottom (Be profitable), followed by legal (Obey the law), ethical (Be ethical) and philanthropic (Be a good corporate citizen). We chose Carroll's view of CSR to guide us through this research since it has been a widely used definition in academic research for the past decades (Schwartz & Carroll, 2003).

If academic authors find CSR a hard term to define (Amaeshi & Adi, 2007; Okoye, 2009; Windsor, 2006), it seems that for MNC’s - operating globally – it is a harder concept to outline and implement, because compared to domestic firms, the first ones in general have more stakeholders to consider, and the cultural contexts where they operate and take decisions is more diversified, making it harder for them to define and implement CSR (Crane et al., 2008). Three main CSR strategies for MNC’s pave their way in literature – Global, Local and Transnational. A global CSR approach is characterized by a “one-size-fits-all” view, whereas the headquarters emphasize a global consistency across locations. Opposed to the local approach, where home country executives give priority to local stakeholders’ point of view and concerns. A mix between global integration and local responsiveness characterizes the third and most recent approach in literature - the transnational strategy. In general, main research articles about international CSR oppose local and global approaches (Muller, 2006; Husted & Allen, 2006; Jamali, 2010) and highlight the transnational approach (Logsdon & Wood, 2002;

Arthaud-Day, 2005; Barin Cruz et al., 2008; Persais, 2010; Pestre, 2010, 2011, 2014; Bondy & Starkey, 2014; Barkemeyer & Figge, 2014). As stated by Bondy and Starkey (2014), "companies are meant to balance universal and particular CSR issues within their own CSR policies and subsequent practices, but with little guidance on how this might be achieved" (p. 4). This issue of global integration and local responsiveness has already been brought to attention in strategy in particular by Doz and Prahalad (1987), but not enough in CSR. Advocating for the idea that there is indeed a gap in the literature: although we know that there is a highlight on transnational CSR, in balancing global and local pressures, we have scarce knowledge on processual and strategically how. Therefore, we intend to study how can a MNC effectively balance this need for global consistency and local responsiveness in its CSR strategy? What are the tensions and solutions of a transnational CSR strategy?

The purpose of a qualitative research being to explore, understand and discover a central phenomenon based on rich, contextual and detailed data (Creswell, 2002), we applied a qualitative research methodology, with a case study. To answer our research question we examined the process of development and implementation of a transnational CSR strategy inside a MNC, to understand the different mechanisms to ensure a balance between global integration and local responsiveness. We conducted a case study on AccorHotels, Europe's leading hotel manager and operator group, present in more than 100 countries across 4,100 hotels. It has been involved in CSR since 1994 when it first established its Environment department; therefore, having a robust CSR footprint to study, which will help us answer our research question.

We identified key mechanisms of AccorHotels' transnational CSR strategy that allow for this balance, and discuss the main tensions and solutions that arise. Finally, we suggest that the transnational strategy should not be untied to local and global approaches and that the integration of the three helps to balance global integration with local responsiveness.

The structure of this thesis is the following one. In a first chapter, we discuss how CSR is a controversial concept but undeniable practice, shaped by different stakeholders – civil society, companies, and governments. Follows a second chapter in which we advocate that it is even truer for MNC's. For its enormous social and environmental impact, and for its necessity to manage global reach with local impact. We finish this chapter with an overview of advantages and tensions of the three most studied CSR strategies in the literature: global local and transnational. Comes the methodology chapter, followed by the AccorHotels case study, in which apart from describing the groups identity, products, evolution and CSR footprint, we

give an overview of their main CSR programs. Finally, on the findings chapter we answer the research question by analyzing the implementation, development and monitoring process of AccorHotels transnational CSR strategy.

CHAPTER 1 - LITERATURE REVIEW

In this literature review, we will first discuss how CSR is a controversial concept but undeniable practice. We review how the scope, development and implementation of this concept is shaped by different actors of society, from governments and global institutions to civil society and finally by corporations. This variety of conceptions makes CSR a difficult notion companies need to define. We then argue how this is even truer for MNC's, that are bigger therefore more exposed to criticism; that need to respond to a greater scope of stakeholders and that need to be contextually relevant across different locations. Given these, MNC's need to define clearly their CSR strategy, and from academic research, it seems like three main strategies pave their way – global, local and transnational. This last one seems to be a preferred one by many authors that advocate for the need to balance global integration and local responsiveness.

I- CSR a controversial but undeniable practice

Over the past half century, the concepts, definitions and theories of corporate social responsibility (CSR) have grown and evolved with debates, research and practices (Carroll & Shabana, 2010), making it a controversial notion. The concept of CSR, although sometimes overlapping with other terms such as corporate citizenship and corporate sustainability (Matten & Moon, 2005) it is a very popular one that remains dominant in the academic literature (Schwartz & Carroll, 2003). In the end, what all these concepts have in common is that they are all related to firms' accountability and values (See table 1). Nevertheless, the CSR concept is still fuzzy and unclear (Amaeshi & Adi, 2007; Okoye, 2009; Windsor, 2006) and suffers from numerous and inconsistent characterizations (Garriga & Melé, 2004).

Term	Definition	Source
Corporate Citizenship	Corporate Citizenship is generally seen as fuelled by issues of self interest – including the insight that a stable social, environmental, and political environment ensures profitable business.	Matten, D. & A. Crane and W. Chapple, 2003
Corporate Sustainability	Corporate sustainability refers to a company’s activities - voluntary by definition - demonstrating the inclusion of social and environmental concerns in business operations and in interactions with stakeholders .	Van Marrewijk, M. & M. Werre, 2003
Corporate Social Responsibility	A definition of social responsibility as to fully address the entire range of obligations business has to society, it must embody the economic, legal, ethical and discretionary categories of business performance.	Carroll, 1979

Table 1- Corporate Citizenship, Corporate Sustainability, Corporate Social Responsibility definitions

As per Dhalsrud (2006), the confusion is not so much about how CSR is defined, as about the social construction of CSR in a specific context. In fact, what can be hard to identify and act below are those mentioned “stakeholders and society as whole expectations”, leading many authors to realize how controversial the concept of CSR can be (Steurer, 2010). There seem to be too many different definitions, interpretations and implementations of this notion, based on the country, industry and across generations (Matten & Moon, 2005). In fact, different agents have different concepts, definitions and expectations, playing therefore a different role in the development of the concept (Waddock, 2008), making it a controversial concept.

1- CSR: different agents, different concepts and expectations: a controversial concept.

Although CSR, by definition, is the social responsibility of “corporations”, third agents – such as governments and civil society – have their word to say and have an impact on deciding what CSR should or should not embrace. For many scholars, CSR is on top of the agenda for corporations (Porter & Kramer, 2011), even more when civil society (consumers, NGO’s...) and governments demand and value CSR efforts (McWilliams et al., 2001). We will see in the following section how the different concepts and expectations of these agents make CSR a complex issue (Steurer, 2010) when companies want to define their own CSR strategy.

1.1-International institutions and institutional theory

As we have seen, the 70's and 80's were stroke by the regulatory dimension of CSR. In fact, international institutions, such as national governments, United Nations (Global Compact: The Ten Principles, Sustainable Development Goals), Organization for Economic Co-operation and Development (OECD Guidelines for Multinational Enterprises), International Organization for Standardization (ISO 14001 for environmental aspects, ISO 2600 for social aspects), in Europe, among others, have tried to design CSR public policies and tools for: sustainable consumption and production policies, energy policies, environmental policies, social policies (Steurer, 2010), the so-called soft laws. Some authors have studied how the governments have understood, designed and implemented their CSR public policies (Albareda et al., 2007) and the role they play on the meaning of CSR (Steurer, 2010). The objective of these policies is to promote corporate social responsibility (Albareda et al 2007) by hypothesizing on “universal” standards, that are somehow applicable and necessary across the business industries, countries etc.

Authors have found that soft laws are positively seen by business managers, (Aaronson & Reeves, 2002) by “help[ing] them find their way in the chaotic, ever-changing global economy”. With so many possibilities of initiatives embraced by the term CSR, it seems natural that with institutions regulations', it becomes easier for business managers to “choose” (in this case the institutions choose for them) on which CSR related activities to focus on. Nevertheless, it seems rather incoherent to have standards aimed at all types of organizations regardless of their strategy, activity, size, location (like for example the ISO 26000) knowing that CSR has different meanings and implementation models across countries, industries, companies, and that the “one-size-fits-all” approach does not work (Van Marrewijk, 2013).

In fact, Porter and Krammer find that regulations “pressure companies to think of corporate social responsibility in generic ways instead of in the way most appropriate to each firm's strategy” (2006, p.78). The influence these global institutions norms seem to have is that they “decide” on what CSR should be and the paths it should follow, through the implementation of these public policies. Firms will need to “adapt” their CSR strategies and policies to respond to these views of CSR, regardless of the fact that they fit or not the firm's own strategy, its survival being at stake if it fails to conform to these norms (Dimaggio & Powell, 1983). It seems like its survival is at stake as well, if firms fail to conform with civil society's norms as well (McWilliams et al., 2001).

1.2-Civil society: consumers and associations, a word of power

“90% of people expect more from companies apart from making money” (Kotler & Lee, 2005)

In fact, as many authors have studied and proved in the last decades, society in general, and consumers in particular, give growing attention and importance to the social, ethical and environmental responsibility of firms (Eweje, 2006; Kapferer & Bastien, 2009; Carroll & Shabana, 2010). Consumers have their own values and beliefs and this will shape their understanding and expectations of the social responsibility of firms. If companies engage in CSR activities that the consumer cares about, individuals have a feeling of connection and attachment towards the company and are driven into becoming more loyal and promoting it (Bhattacharya & Sen, 2004). Therefore, firms will naturally adapt their CSR initiatives and strategy in line with what their consumers are looking for and value most (McWilliams et al., 2001).

Local associations also play a major role, since they have their own values and expectations of CSR that will similarly shape firms view and strategy. Additionally, if consumers and associations, together, do not agree with the initiatives and degree of CSR of a company, they may incur in criticism. Companies cannot hide anymore, every step they take is being watched, and if they are not in line with what civil society demands, they can suffer heavy consequences, like boycotts¹, that can seriously damage a company’s image and financial performance. For example, one well-known scandal has been with the world-renowned excavator brand Caterpillar that armed the Israeli military with bulldozers, which killed many people, including Rachel Corrie, a student activist trying to prevent the destruction of homes in Gaza. Since then, there is a boycott to encourage investors to stop investing and a public boycott on Caterpillar’s other products (boots, caps, clothes). As one tangible consequence, in 2012, Caterpillar was removed from the World Socially Responsible Index² by Modern Index Strategy Indexes (MSCI), which may have cost them millions in investment.

Civil society seems to be playing a major and rising role in this digital era. (Zureik & Mowshowitz, 2005). It has become easier for civil society to expose, criticize, and therefore

¹ “Boycotts are a tool for holding company’s accountable for actions against workers, consumers, communities, minorities, animals or the environment. It is marketplace democracy in action - consumers voting with their money for social and economic change. Boycotts directly threaten sales so company boss’ take them more seriously than letter writing campaigns or lobbying. Any concerned group or individual can call a boycott. Groups have been more successful in calling and executing boycotts than individuals because there is strength in numbers.” (Definition by Ethical Consumer @ <http://www.ethicalconsumer.org/boycotts/howtsetupaboycott.aspx>)

² <http://www.foxnews.com/world/2012/06/27/caterpillar-pulled-from-social-indexes.html> [accessed on: 10/08/2018]

infer on what they believe, with the power of social media. A simple Facebook post, for example, can become a major crisis for companies, since civil society sometimes play the role of watchdogs, therefore firms are constantly being showcased. For example, the case of United Airlines that on April 2017 dragged violently a passenger off his seat due to an overbooking situation. Another passenger recorded the whole situation and in 15 hours, the video has been seen on Facebook by more than 200 thousand people, and has been played at the date on YouTube more than 4 million times. The consequences were naturally heavy for the company, suffering a near one billion loss in market share³ just after the video circulated across the globe through social media.

1.3- Firms define their CSR: a mix between civil society, governments and internal stakeholders

Naturally, firms also have their word to say when defining CSR, wouldn't it be called "corporate" social responsibility. In fact, when developing and implementing their CSR strategy, firms will not only, comply with soft laws by global governments, respond to civil society's beliefs, but also try to define what for them is essential and necessary in terms of their economic, social, and environmental responsibility. This will be based on both internal (size, position in the value chain, management team, strategy) as well as external (industry, geographical presence) factors (Bondy & Starkey, 2014; Pestre, 2014).

As we have seen, CSR is an undeniable complex issue that is shaped by actors from all three societal domains: by companies (Zadek 2001, 2005), by civil society's demand for CSR (McWilliams & Siegel 2001) as well as by public policies (Albareda et al, 2007; Steurer, 2010). Adding to this complexity, is the fact that expectations evolve over time, therefore what CSR means for someone in 2018, is not the same as what it meant in 2000, and will most probably not have the same meaning in 2040. This makes it harder for companies to define their CSR strategy, since it needs to be adaptable, dynamic and in constant innovation.

Different cultural factors, as well, shape what CSR means and embraces (Mullerat, 2013; Crane A. et al., 2008). For example, a firm operating in Switzerland will probably not face the same CSR pressures as one operating in Thailand – soft laws are not the same, "local" civil society does not have the same standards in both regions, and "global" civil society does not have the same level of concern for each region. Numerous factors (political, financial,

³ <https://www.ft.com/content/e752feec-20f3-11e7-a454-ab04428977f9> [accessed on : 12/08/2018]

education systems) shape into different conceptions of CSR (Crane A. et al., 2008). We deduce that for multinational corporations, operating in different countries (therefore different political, financial, education systems etc...), receiving pressure from a wider and more diverse range of stakeholders, defining what CSR is for them, is an accrued challenge, than for domestic firms.

II- CSR in MNC's: an accrued challenge

By 2000, MNC's worldwide employed more 95 million people worldwide, that is 3, 4% of the world's workforce.⁴ One can deduce that MNC's can have a stronger impact in Corporate Social Responsibility related issues. We will first analyze how MNC's are leading actors in CSR to study then the accrued challenges they face, and finally give an overview of the main CSR strategies in MNC's in literature.

2.1- MNC's leading actors in CSR

2.1.1- Why are MNC's under the spot light regarding CSR

As we have previously seen, it is clear that firms do have responsibilities to society, being to enhance society through different initiatives or minimize their negative impacts; therefore, one could argue that the bigger the firm, the bigger the impact it has or can have on society (socially, environmentally, economically). MNC's are under the spotlight in what is related to CSR because both civil society and governments seem to expect more from them (Eweje, 2006), therefore they are more exposed to criticism (Spencer, 2007).

MNC's operating globally seem to face an accrued challenge compared to those operating domestically, because not only the number of stakeholders needing consideration is bigger, but also the cultural contexts of those increase as well. Firms that operate across borders, face unique and distinctive opportunities and challenges, they need to be contextualized and naturally adapted to different environments in various host countries and regions (Bartlett & Ghoshal, 1989; Harzing, 2000). Naturally, the opportunities and challenges faced when a firm operates internationally, apply to the entire business, therefore CSR strategies are not an exception. As many authors have stated, firms that operate across borders have accrued challenges compared to local firms, when it comes to developing and implementing their CSR strategies, since *"CSR grows at different rhythms. CSR varies from continent to continent, country from country, sector from sector and corporation from corporation."* (Mullerat, 2013, p.3). According to Van Marrewijk (2003), a successful CSR strategy has to be context specific for each individual business, since locally there are specific CSR issues that need to be

⁴ Study done by The European Foundation for the improvement of living and working conditions <https://www.eurofound.europa.eu/publications/report/2009/multinational-companies-and-collective-bargaining> accessed on November 2018

addressed and different ways of engaging with different stakeholders. Naturally, business norms and standards, regulatory frameworks, and stakeholder demand for CSR can vary substantially across nations (McWilliams & Siegel, 2001), therefore the CSR challenges faced by MNC's are more varied as well.

Additionally, as we have seen on Section 1.1.2, nowadays more than ever, corporations are at the mercy of the Medias and public opinion. The bigger the firm, the higher the visibility and therefore the more likely it is to be exposed to this criticism (Spencer, 2007), making MNC's leading actors in respect to CSR. In fact, on Ethical Consumer's website⁵ from 54 current boycotts, 35 were against a MNC, advocating for the argument that, civil society (consumers and NGO's) holds in fact MNC's more responsible in terms of CSR.

2.1.2- Possible tensions in the development and implementation of CSR in MNC's: different locations, different pressures, local or global needs?

As we have seen before, MNC's have an accrued strategic challenge when developing and implementing their CSR strategy. For business operating across national borders, some authors state that it is not enough to include stakeholders from the home country, there needs to be a representation of a wider range of groups across a wider range of countries (Crane & Matten, 2008; Blowfield & Murray, 2008). Who actually decides on the development of a CSR program and strategy inside a MNC? Which stakeholders are taken into account on the development and implementation of a MNC CSR program? Do MNC's actually take into account all the stakeholders and the local context from the different countries where they operate to develop their CSR program?

Some authors have found that when deciding on what CSR strategy MNC's should pursue, three factors are determinant. (Bondy & Starkey, 2014; Pestre, 2014) Those are, institutional factors (pressure from a broad range of stakeholders in different countries), strategic factors (organization's internationalization strategy), specific factors (nature of the CSR issues faced "locally").

Nevertheless, it seems like most of MNC's actually do not take into account a broader range of stakeholders in the development phase of their CSR policies. It is mainly developed in the home country, with managers from the home country and therefore the needs, values and vision perceived by the home country (Bondy & Starkey, 2014). In which case, local values and culture are ignored, prone to home country laws and manners. This behavior, which Khan

⁵ <http://www.ethicalconsumer.org/boycotts/boycottlist.aspx> (accessed on 7th of August 2018)

et. al. (2015) call Institutional Entrepreneurship, can have negative impacts. For example, the case of child labor - practice considered exploitative by many international organizations, but still present in Asian (22% of the workforce) and African (32% of the workforce) countries – still constitutes a real debate. In fact, child labor is mainly caused by poverty, (United Nations, ILO, 2015), therefore, what might be seen as a positive action (to forbid it) for western societies, can, on the other hand, have a real negative impact for families in these countries - that need their children to work in order to survive. Western values cannot be objectively transposed to the rest of the world, without consideration, there are grey areas that need to be treated with care, and customization should be demanded, to avoid a marginalization of local needs in CSR related issues.

In fact, Bondy and Starkey (2014) have analyzed and examined the strategy of 37 MNC's across the globe in the development and implementation of their CSR policies, to find that none of the companies they examined “emphasized the importance of local host-country cultures” in developing their policies. Meaning that none of them actually did include a wider range of stakeholders from the host countries when shaping their CSR strategy. The MNC's researched seemed to ignore (unintentionally) local culture in the development of their CSR policy favoring universal issues. The authors suggest that companies have “universal” commitments at their core because it simplifies the vast range of issues to be managed by them. Similarly, Jamali (2010) when analyzing 10 subsidiaries of MNC's in the Lebanon found that “subsidiaries are not according systematic attention to priorities of their local stakeholders nor actually evolving them in the decision-making process” (p.7), with the process still being oriented to home country stakeholders.

What we can deduct from this is that, since CSR is still a very volatile concept for different agents, based on their country, context etc., if CSR initiatives are shaped by home country managers for host countries, there may be a lack of efficiency in these initiatives. From what we have previously seen, host country top management strategizes CSR policies in MNC's, therefore biasedly taking into account the host countries perspectives of what CSR should be, instead of being a mix between home and host countries perspectives and needs.

Additionally, apart from having subsidiaries across the world, MNC's can also have subcontractors across the globe. The fact that they are “only” subcontractors, this does not mean that MNC's do not have a responsibility for them. In fact, they are somehow responsible as well for the social and environmental conditions of their subcontractors across the world, and they should include them in their CSR strategies. As we saw in 2013 with the Rana Plaza building

collapse in Bangladesh, where 1134 people died, most were workers employed to stitch cloths for export to European brands⁶, under very poor conditions; probably unknown (or ignored) to these European brands. Corporations should be aware (and responsible) of their entire production chain and the working conditions of these, or they can be held somehow responsible for these kinds of disasters, adding to the complexity of CSR strategies of MNC's.

As various authors have defended, while conditions in each country or region are not unique, the cultural historical and geographical context in which they are gives them a particular character, and this shapes the definition and implementation of CSR activities (Matten and Crane, 2008; McWilliams & Siegel, 2001). This makes it harder for MNC's who are present in different locations to have a coherent CSR strategy. They need to decide whether to answer to geographic specific needs and have a local responsiveness or assume a global position and consistency with universal standards, and give priority to global integration.

Research in this field has identified three main CSR strategies MNC's undertake – global, local and transnational – each with its characteristics, advantages, disadvantages and processes of development and implementation.

2.2- CSR Strategies: local, global and transnational: three strategies, three opportunities

In general, main research articles about international CSR oppose local and global approaches (Muller, 2006; Husted & Allen, 2006; Jamali, 2010) and highlight the transnational approach (Arthaud-Day, 2005; Barin Cruz et al., 2008; Persais, 2010; Pestre, 2010; Bondy et Starkey, 2014; Barkemeyer et Figge, 2014). We will now develop on the characteristics, advantages, disadvantages and development and implementation processes of these 3 types of strategies.

2.2.1- Local strategy – bottom-up approach

Muller (2006) defines a local CSR strategy, as “when subsidiaries of a MNC tailor their CSR responsiveness to the host-country context in which they are located” (p.14). This means that the CSR strategy of the MNC is based on a bottom-up approach, where the subsidiaries decisions climb up the scale to its headquarters. The autonomy given to subsidiaries allows them to develop local solutions to respond to specific problems.

Advocates for this kind of strategy put in evidence the need of MNC's to take into account the specific local contexts in which they operate, for the development and

⁶ <https://www.independent.co.uk/life-style/fashion/fashion-revolution-week-2018-rana-plaza-collapse-who-made-my-clothes-a8317756.html> [accessed on 09/08/2018]

implementation of their CSR strategy (Arthaud-Day, 2005), since the conception of CSR depends on culture specific aspects (Ghoshal & Bartlett, 1989; Harzing, 2000; Mullerat, 2013), and various stakeholders (Bondy & Starkey, 2014; Pestre, 2014).

In fact, Muller (2006) finds that (although dependent of the host country CSR level) decentralized decision-making may be associated with higher local CSR performance. Because, in order to respond appropriately and effectively to ethical, environmental and economic issues, firms need to answer to the context specific of the region in which they are operating (Blowfield, 2015), allowing for a truly responsive CSR strategy.

Negative aspects of this kind of strategy are on one hand that there are issues, needing to be solved, that go beyond local boundaries, like fighting global warming, child exploitation etc. In order to have an impact in these “global” issues, companies that want to fight them need to have certain size and power, and possibly a subsidiary’s local initiative will not have them same impact as a global program developed designed and strategized by the headquarters. Moreover, if we have many different subsidiaries CSR strategies, the company’s CSR strategy becomes fragmented and possibly inconsistent, increasing therefore the complexity of managing all these approaches, and it becomes difficult to find some coherence. Finally, when the CSR standards of the subsidiaries are below the ones from the headquarters, this decentralization of decision and power may not allow for a beneficial upwards harmonization of the standards (Meyer, 2004; Muller, 2006).

2.2.2- Global strategy – top down approach

Advocates for the global approach use these negative aspects related to the decentralized local CSR strategy – lack of integration and coherence – as an argument for centralized and “universal” strategies.

A global approach is characterized by subsidiaries that adopt the CSR practices of their home country that are based on “global” standards. In this view, global CSR initiatives deal with the firm’s obligations based on “those [universal] standards to which all societies can be held” (Husted & Allen, 2006), early described in the business ethics field by Donaldson and Dunfee (1994) as hyper norms⁷, that they defined as *"principles so fundamental that they*

⁷ *"Principles so fundamental that they constitute norms by which all others are to be judged. Hypernorms are discernible in a convergence of religious, political and philosophical thought"* Thomas Donaldson and Thomas W. Dunfee, *The Academy of Management Review*, Vol. 19, No. 2 (Apr., 1994), pp. 252-284

constitute norms by which all others are to be judged. Hypernorms are discernible in a convergence of religious, political and philosophical thought” (pp. 252-284). In this top-down approach, the birth of the strategy comes from the headquarters who detects the need to develop a global CSR strategy as a way of better integrating the actions of its subsidiaries (Pestre,2014), that will naturally have low flexibility and decision power, compared to local strategies.

In fact, authors that advocate for this approach argue that CSR does have a global nature (Arthaud-Day, 2005; Steurer, 2010) and therefore “universal” standards should be developed. Muller (2006) defends that global strategies can be a lever for an upward harmonization of standards; when the level of CSR commitment of subsidiaries is lower than the headquarters. In which case, headquarters should use existing governmental standards, which are said to be relevant across multiple contexts (Muller, 2006) and implement them in their subsidiaries.

Nevertheless, one of the disadvantages of a global CSR strategy is the possible insensitivity to subsidiaries local needs. Companies must be cautious when trying to standardize their CSR policies across borders because of the local context of their host-countries (Jamali et al. 2009). As we have seen in section 2.1 with the example of child labor in African and Asian countries, where this practice is sometimes legal, by institutionalizing Western social and ethical values and ideas (objectively forbid child labor), companies might be incurring in insensitivity to the local communities’ needs. Naturally, the risks of this kind of strategy are a lack of legitimacy at the local level and a lack of local ownership and local responsiveness felt by subsidiaries (Muller, 2006; Jamali, 2010), that will possibly lead to a lack of motivation and engagement in CSR.

2.2.3- Transnational strategy – interactive approach

A transnational CSR strategy is characterized by the development of a global CSR program with global standards and initiatives with a local and decentralized implementation, depending on each specific geographical and cultural subsidiary context. This type of strategy allows the identification of universal domains and at the same time it allows for the local flexibility and responsiveness demanded (Arthaud-Day, 2005). This type of strategy balances standardization with customization to take on the advantages of a local strategy maintaining the consistency of a global strategy (Maynar & Tian, 2004).

In terms of process, this strategy is characterized by both bottom-up and top-down movements (Bartlett et al., 2004), making it a dynamic approach between the home and host countries. Pestre (2014) studied the strategic process of development and implementation of a

transnational CSR strategy to find that in this kind of approach one key player is what he calls the “branch” or “region”. These are usually representatives of different cultural contexts, that although not necessarily present locally in each subsidiary, they act as the bridge between home and host country. In fact, in the development of the strategy, the headquarters reflect alongside with the “branch”, that is aware of the local context, and the subsidiary implements.

There is a higher amount of information and more actors have a word to say, naturally making it a more complex strategy to ideate and implement (Pestre, 2014). There are higher coordination costs and more sophisticated control and reporting systems need to be put in place to ensure that it does not fall into a global (where the headquarters end up deciding on everything) or local (where subsidiaries end up working alone without the headquarters support) strategy. For example, Bondy & Starkey (2014) have analyzed the CSR policy of 37 MNC’s from development to implementation, to find that integrated (transnational) strategies end up not solving global nor local issues, that somehow in the process of development and implementation local issues are marginalized. The idea of being a strategy that allows for bigger responsiveness seems to have been lost somewhere in the process.

The body of research that focuses on this approach is still scarce, and few studies have examined how a transnational strategy is developed and implemented (Jain & Moya, 2013; Pestre, 2014) by MNC’s, the tensions that arise from these strategies and how to deal with the tensions between global integration and local responsiveness. From the recent review developed by Pisani, N., Kourula, A., Kolk, A., & Meijer, R. (2017) very few academic research has studied the tensions that arise from local issues and problematics, and today’s global business context, therefore even less have studied specifically these tensions from a processual point of view nor have tried to find solutions for these tension (Pestre, 2014). As stated by Bondy and Starkey (2014), "companies are meant to balance universal and particular CSR issues within their own CSR policies and subsequent practices, but with little guidance on how this might be achieved" (p. 4).

Therefore, we intend to study how can a MNC effectively balance this need for global consistency and local responsiveness in its CSR strategies? What are the tensions and solutions of a transnational CSR strategy?

CHAPTER 2- METHODOLOGY

1- The choice of a qualitative methodology

The purpose of this research is to find how a MNC can effectively balance this need for global consistency and local responsiveness in its CSR strategies. To do so, we decided to examine carefully the dynamics, interactions and mechanisms used by a MNC's in the development and implementation process of a transnational CSR strategy. The purpose of a qualitative research being to explore, understand and discover a central phenomenon based on rich, contextual and detailed data (Creswell, 2002), we applied a qualitative research methodology, with a case study on AccorHotels, leading European hospitality group.

2- The choice of a single case study

We chose the single case study type of research to answer our research question because case study investigation captures the holistic and meaningful characteristics of real-life events and contemporary facts (Yin, 2009) for studying the complexity of the real world (Chandler, 1962). In fact, it has been said that a case study can be helpful when we want to answer “how” and “why” questions. Additionally, and more importantly, Yin (2009) states that case studies are a good choice of research type, “when we want to cover contextual conditions because we believe they are relevant to the phenomenon under study” (p. 13). It is clearly the case in our research, where we want to take into account – for example – the complexity of numerous host countries local contexts for the development of a CSR strategy, within a MNC. Finally, Yin (2009) also states that case studies should be chosen when the research deals with data that is either historical and/or cannot be altered by the researcher. Which is true in our case, since we are studying and analyzing the process of development and implementation of an already carried out CSR strategy.

3- The choice of AccorHotels

We chose to study AccorHotels, number one European hotel owner, manager and operator group, on a clear path of expansion for three reasons. The first one is the importance of the sector of tourism in the economy, globally as well as nationally, which has social and environmental consequences. Global travel industry gross bookings reached \$1.6 trillion in 2017⁸, making it one of the largest and fastest growing industries in the world. As the Sustainable Tourism Global Solutions Group stated “Destinations and their stakeholders are responsible for ensuring that benefits from this growth are maximized and any negative

⁸ Douglas Quinby, Phocuswright Conference, Florida, November 9, 2017

externalities are minimized.⁹ In fact, the sector accounts for 10,2 percent of the global GDP (\$7 trillion), 6 percent of global exports, and employs 277 million people¹⁰. In 2013, tourists spent \$413 billion in developing countries¹¹, having therefore the potential to increase wealth and reduce poverty in its host countries.

Consequently, sustainable tourism is currently a top priority for the United Nations, having designated 2017 as the International Year of Sustainable Tourism for Development. This decision was backed up by Taleb Rifai, the secretary general of the World Tourism Organization, who stated that the rapid increase of tourists in the last years (growing from 674 million in 2000 to 1.2 billion international travelers in 2015, according to the United Nations), makes this an important matter and the reason why tourism needs attention now. For the potential social and environmental negative consequences that can follow this growth pattern. Hotels, airlines, and local activities represent the core of the tourism industry, hotels being at the top of this list (generating approximately between 400 and 500 billion U.S. dollars¹² in revenue each year), therefore having an accrued potential.

Finally, AccorHotels being the hospitality European leader with a considerable growth¹³ and global expansion, currently present in more than 100 countries, it needs to implement CSR strategies that are efficient both at the global and local level. The group has been implied in CSR since 1994, when it first established its Environment department, in times where this notion was still embryonic for European firms. Nowadays, the group manages 3 main CSR related programs – the Ethics & CSR charters, the Planet21 programs and the Solidarity fund.

4- Data collection process

We used a methodological triangulation (Denzin, 1970; 2012) “as a means of enhancing reliability and validity” (2003, O'Donoghue & Punch, p.78) by crosschecking or cross-referring the data. We collected for this research both: **1) Primary data** - through both structured, semi-structured and informal interviews of managers and employees from the headquarters, from hotels and from partners [See **Table 2- Primary data collection**]; **2) As well as secondary data**, in the form of executives' public interviews, companies website and social media platforms, financial statements, and various reports [See **Table 3- Secondary data collection**].

⁹ Towards More Effective Impact Measurement in the Tourism Sector by WBG Sustainable Tourism Global Solutions Group <https://consultations.worldbank.org/> page 2

¹⁰ Rochelle Turner, Evelyne Freiermuth, World Travel & Tourism Council: Global Economic Impact & Issues 2017

¹¹ Tourism Highlights 2015, United Nations World Tourism Organization

¹² <https://www.statista.com/markets/420/travel-tourism-hospitality/> accessed on the 15/08/2018

¹³ Data obtained from 2017 Financial Statement press release accessible at:

<https://www.accorhotels.group/en/investors/events-and-announcements/annual-and-half-yearly-information>

4.1- Primary data

Were conducted 14 semi-structured and structured interviews with people both from: **1) Headquarters:** from the sustainability department (Planet21 and Solidarity), from the global brand management team (Fairmont and Swissôtel), from the Procurement department; and **2) Local operations:** two people in charge of CSR at the Fairmont Mayakoba, one of the CSR directors at the Fairmont Montecarlo, and from three different local coordinators across the world - France, Switzerland, China (Asia and Brazil did not answer). Follows a table summarizing the interviews details and characteristics.

Interviewee	Company	Department	Position	Platform	Type of interview
Alice Madec	AccorHotels	Solidarity	Mission Manager	Call	Semi-structured
Delphine Stroh	AccorHotels	Sustainability	Sustainable Development Manager	Meeting	Semi-structured
Christine de Charette	AccorHotels	Sustainability	Sustainable Development Communication Manager	Skype Call	Semi-structured
Sebastien Lapray	AccorHotels	Luxury Brands	Farimont Brand Director	Call	Semi-structured
Vibeke Berhing Johansens	AccorHotels	Global Brand Management	Swissôtel Brand Director	Skype Call	Unstructured
Téa Youssouf	AccorHotels	Global Procurement Department	Procurement manager	Meeting	Semi-structured
Pierre-Frederic Gallic	AccorHotels	Global Procurement Department	Audit procurement assistant	Meeting	Semi-structured
Renne Nichole Wagner	AccorHotels Switzerland	Local Coordinator	Switzerland Local Coordinator	Call + Email	Semi-structured + structured
Aileen Ma	AccorHotels China	Local Coordinator	China Local Coordinator	Email	Structured
Justine Durand	AccorHotels France	Local Coordinator	France Local Coordinator	Email	Structured
Marcela Cerda	AccorHotels Brazil	Local Coordinator	Brazil Local Coordinator	Sent Email waiting for answers	Structured
Gaynor Reid	AccorHotels Asia	Local Coordinator	Asia Local Coordinator	Sent Email waiting for answers	Structured
Claudia De Batthyany	Fairmont Monte Carlo	Marketing and Communications	Director Marketing & Communication - Head of Dream Team	Skype Call	Semi-Structured
Alonso Ortiz	Fairmont Mayakoba	Sustainability	Entertainment and Sustainability Manager	Skype Call	Semi-Structured
Tatiana Morfin	Fairmont Mayakoba	Sustainability	Ecology & CSR Manager	Skype Call	Semi-Structured
Jonas Malisse	TooGoodToGo - AH partner	Sales	Business Developer	Skype Call	Semi-structured

Table 2 - Primary data collection - Interviews performed for the research

4.2- Secondary data

As for the collection of secondary data, we analyzed **(1)** Public interviews to have a perspective from the executive's team of the group's CSR strategy; **(2)** the 2017 Registration Document (see Table 2) to learn more in depth about the group and understand the emphasis given to CSR related activities; **(3)** Various annual reports to get some quantitative data about CSR related

activities to analyze; and (4) Groups website and social media pages: to understand the dynamics and learn about the broad range of initiatives undertaken by different employees across the world. Herewith a table detailing the secondary data collection:

Secondary data		Data retrieved
Public interviews	Sebastien Bazin - <i>CEO AH</i>	Global AH strategy; Flexibility of Planet21
	Virginie Sido - <i>SVP Brand Culture Engagement & Communication AH</i>	CSR entire supply chain commitement
	Andrew Herrman - <i>VP Sustainable Development AH</i>	Strategic CSR; Employee empowerment
2017 AH Registration Document		Public information about business review, corporate governance, financial statements etc...
Ethics & CSR charter		Programs's roll out, topics
Procurement charter		Programs's roll out, topics
Planet21 GuideBook		Planet21 actions, roll out, main topics
Solidarity's Website		Programs's roll out, topics, general processes
Solidarity Report		Financial statement of projects, review of year's projects
Group's website		Miscellaneous information about group, brands, departements, initiatives, programs etc

Table 3 - Secondary data collection

5- Data analysis

For the data analysis, the first thing done was writing the story of the case, in order to get a clear overview of the industry and its characteristics, an understanding of the group and its strategy across time.

To be able to structure, categorize and classify the collected data, we codified it. This process was extremely important since we were dealing with qualitative data in different contexts, for different types of strategies and activities. The codes came from both the literature review, as well as the retrieved data. For example, to understand the local dimension of AccorHotels CSR program we had local responsiveness as a literature review code and got “The way you are going to be acting in Paris is different from the way you are going to be acting in Africa, or in the Middle East”, allowing us to attach this to the local reactivity of CSR strategies described on the literature review. See below an extract of the coding table.

Codes	Quotes	Source
Local responsiveness/reactiveness	<i>"The way you are going to be acting in Paris is different from the way you are going to be acting in Africa, or in the Middle East."</i> Sebastien Bazin	Sebastien Bazin
	<i>"You are dealing with local communities, you are adapting yourself to the local communities, and ACT THERE"</i>	Andrew Herrman
	<i>"We have built this strategy with every business line in the Group."</i>	Andrew Herrman
	<i>"We decided on [this] model to allow for flexibility, something almost every region asked for."</i>	Delphine Stroh
	<i>"We don't dictate what they should fight for, where they should implement it nor whom they should work with."</i>	Alice Madec
	<i>"The employee is the main source of on-the ground expertise."</i>	Solidarity Report

Table 4 - Coding table extract

CHAPTER 3- CASE STUDY: ACCORHOTELS

I- AccorHotels the group

1.1- Overview of the group

AccorHotels (AH) is a French hotel group, Europe's' biggest travel & lifestyle group offering its services in more than 4,300 hotels, resorts, and residences worldwide, operating in more than 100 countries, with its headquarters in Paris, France. Its portfolio comprises 25 luxury midscale, and economy hotel brands throughout the world. It has also been recently investing in broader businesses such as coworking and digital business solutions. With multiple acquisitions and creations of new business units throughout the decades, today AccorHotels operates with 25 brands, from luxury to economy [see **Appendix 4** for details about the brands], employing over 250,000 people¹⁴. Accor SA shares are listed on the Euronext Paris stock Exchange, and traded in the United States on the OTC market.

1.2- Products offered

AccorHotels is the first biggest hospitality group in Europe¹⁵ (by number of rooms). Apart from the hotel business, AccorHotels also manages and owns other hospitality experiences with some lifestyle brands in private rental (One Fine Stay), Coworking (NextDoor, MamaShelter), Concierge (John Paul, AccorLocal), Dining & Events (Potel&Chabot, Noctis) and Digital Business (AvailPro, FastBooking, Gekko, VeryChic, Resdiary). For this research, we have focused in the hotel business.

From the hotel business, AH counts with twenty-five brands (23% luxury and upscale, 34% midscale, 43% economy) that have been either founded by AH, or acquired throughout the years. Its portfolio comprises luxury brands including Raffles, Sofitel Legend, SO Sofitel, Sofitel, Fairmont, OneFineStay, MGallery, Pullman and Swissôtel; midscale brands such as 25hours, Novotel, Mercure, Mama Shelter and Adagio; as well as economy brands like JO&JOE, Ibis, Ibis Styles, Ibis budget, Grand Mercure, The Sebel and hotelF1.¹⁶

¹⁴ Figures as of December 31, 2017 at <https://www.accorhotels.group/> [accessed in August 2018]

¹⁵ Data obtained at Statista: <https://www.statista.com/statistics/629905/leading-hotel-groups-by-number-of-rooms-europe/> [accessed in November 2018]

¹⁶ For more detailed information on each brand: https://www.accorhotels.group/-/media/Corporate/Home/Documents/Publications/PDF-for-pages/AccorHotels_OVERVIEW-EN-june18def.pdf [accessed on August 2018]

1.3- Owned, leased, managed or franchised three different operating modes

As stated on its 2017 Registration Document, AccorHotels counts with 4300 hotels in which 67% are owned, leased or managed by the group, and 33% with whom they have a franchise contract.¹⁷ These operating modes differ such that in owned hotels AH owns of the walls, owns the commercial funds, is the employing entity and manages the hotel; unlike in a hotel in franchise contracts where AH simply receives trademark, sales, & marketing fees and in exchange it provides them various services (use of the brand for example).

As stated on the document “CSR commitments apply to every AccorHotels hotel regardless of operating structure.” Nevertheless, the method used for implementation of these commitments, policies, and programs depends of the affiliation mode of the hotels, for example for franchise agreements the deployment process will depend of contract clauses, therefore on the owner level of engagement etc.

II- AccorHotels and CSR

“A pioneer company, AccorHotels has built its history on a deep dedication to forging ties. As a leader, it has always cared about upholding a high level of commitment to our employees, our guests, our partners and to our host communities where we live and work in 100 countries.”
Sébastien Bazin, Chairman and CEO of AccorHotels.

2.1- History of AccorHotels CSR

The group has been popular for its CSR initiatives for a long time. Follows a table with a chronology with key dates in the history of AccorHotels CSR commitment.

¹⁷ Data obtained from 2017 Registration Document accessible at:
<https://www.accorhotels.group/en/Search/Search?ContentTypeName=&query=2017%20registration%20document>

Year	Event
1994	One of the first groups to have an environment executive team
1998	Release of “Hoteliers environmental charter”: raise its employees, suppliers and customer awareness by setting up a recycling and energy saving program, now “Ethics and CSR Charter”
2002	Establishment of its Sustainable Development department, today divided into the Sustainable Development team and the Solidarity team inside the Corporate Communication department.
2005	Establishment of an internal environmental monitoring tool OPEN accessible to all its hoteliers through its intranet, to better be able to share feedback and facilitate reporting of the actions performed; today GAIA.
2006	Launch of Earth Guest program, aiming to structure the actions performed in the CSR area around 8 priorities and to mobilize its employees, customers, suppliers and partners to respect the planet and the well-being all its habitants.
2008	Launch of Solidarity AccorHotels: Corporate Foundation to invite employees to start locally their own initiatives
2011	Launch of “Planet21 Research”: shared knowledge platform on SD in the hospitality industry. Open to all actors in the sector, the objective is to analyze and replicate good practices to contribute to a better integration of SD in the hotel industry
2012	Launch of Planet21 the new sustainable development strategy for 2015
2013	Solidarity becomes an endowment fund allowing the structure to raise funds and therefore increase its support and impact
2016	Launch of Planet21: Act Here, a revised more flexible program around 6 pillars with driving motto “Drive the change towards positive hospitality, wherever you are”
2017	Launch of the commitment to make it mandatory for every new contract signed to be accompanied by the “Ethics and CSR charter” and the “Procurement charter”.

Table 5 - Chronology of AH CSR footprint

As of today, AccorHotels is a very engaged group with many different initiatives going on; we will develop on the three strongest that define the group’s CSR essence.

2.2- Current programs and initiatives

2.2.1- Charters

The Ethics & CSR and Procurement charters by AccorHotels are two written documents that define the “rules” that every brand, hotel and individual inside AccorHotels must follow. It covers topics from combating moral and sexual harassment to protection of the environment and local communities.

a) Procurement charter

Document to be signed by every supplier and sub-contractor across the world. This way, AccorHotels ensures that everyone on the supply chain complies with their standards, and believes in their values to avoid being seen as negligent or allied to a non-responsible sub-contractor. It covers the two following broad topics:

- Principles related to the dignity of persons
- Principles related to the protection of the environment and Communities

It is an eight pages document to be read, followed and mandatorily signed by every partner, supplier, and sub-contractor. The first version of this kind of document was developed back in 2002 (named Sustainable Procurement Charter), and in 2016 was reviewed and became Procurement Charter 21.

b) Ethics and CSR charter

The Ethics and CSR charter is a 30 pages document enumerating and describing every AccorHotels value, commitment & responsibilities and application procedures. It is distributed to all general managers worldwide (both hotels and headquarters departments) and shared with every AH employee upon entering the group. It is inspired by:

- The principles of the 1948 Universal Declaration of Human Rights;
- The International Labor Organization's fundamental conventions;
- The OECD Guidelines for Multinational Enterprises;
- The ten principles of the United Nations Global Compact.

Both the Ethics & CSR charter and the Procurement charter are developed and reviewed by the Ethics and CSR committee.

Ethics and CSR committee

The Ethics and CSR committee was set up in 2014 with five main objectives reported by the group:

- ▶ inform the Executive Committee about questions pertaining to Ethics and CSR in order to better anticipate the opportunities, challenges, and risks associated with them;
- ▶ make recommendations regarding the development of our commitments in the areas of human resources, risk management, respect for human rights, and sustainable development;
- ▶ monitor the implementation and performance of the Group's processes;
- ▶ debate any issues concerning managerial ethics, business conduct, or possible conflicts of interest;
- ▶ analyze any dysfunctions and provide specific additional oversight if required.

Figure 1 - Ethics & CSR charter objectives [in Ethics & CSR charter]

The Deputy Chief Executive Officer leads the committee. It counts (as of the end of 2017) with fourteen members: three members of the Executive Committee, four representatives of operations (South-East Asia, Africa and the Middle East, Latin America and Luxury), and eight representatives of the departments considered to be directly related (Talent & Culture (HR), Safety and Security, Legal, Sustainable Development, Procurement, Marketing and Communications, Finance, Digital/IT).¹⁸

2.2.2- Solidarity AccorHotels

Solidarity AccorHotels is an endowment fund originally created in 2008 as a corporate Foundation “Accor Foundation” that in 2013 became what it is now, an endowment fund. It kept the same goal, vision and mission, with the addition of being allowed to raise funds. Solidarity AccorHotels, generally aims at helping disadvantaged and socially isolated people, by supporting projects initiated by AccorHotels employees. The objective of this program is to encourage employees to fight for a specific cause, by helping them with technical, human or financial support.

Then, the Solidarity team analyzes all the projects and divides them into three categories: **(1)** Projects that need >20.000€: voted twice a year by the board of directors (six internal AccorHotels directors, and three external CSR experts); **(2)** Projects that need <20.000€ voted by a Selection Committee (usually composed of five people from AccorHotels; and **(3)** Projects that do not need other type of support than financial, that are further analyzed by the team. The Solidarity team presents the projects to both the Board of Directors and the Selection Committee. Three people working at AccorHotels headquarters lead this team.

¹⁸ Information retrieved from the 2017 Registration Document accessible at: <https://www.accorhotels.group/en/Search/Search?ContentTypeName=&query=2017%20registration%20document>

On average Solidarity financially supports around 30 to 40 projects a year across the world. To date, it has supported 316 projects, with more than 20 000 employees from more than 800 hotels in around 44 countries¹⁹. In 2016, it has total incomes and expenses of 839,500€ with the strongest country being France (accounting for 30% of the financial support received worldwide) [see **Appendix 1** for detailed information on projects origin].

2.2.3- Planet21: Acting Here!

Planet21: Acting Here! Is a CSR program launched in 2016 with CSR commitments built around six main pillars. The first four pillars are around its main stakeholders: **Employees** – “be an inclusive company and ensure the welfare of our people”; **Guests** – “encourage our guests to act as multipliers of the positive effects of our actions”; **Partners** - “establish a lasting relationship with our partners, who share our commitments and are working with us to produce innovative solutions that have a positive impact”; and **Local Communities** – “work hand-in-hand with local communities, because our commitment does not end at the hotel door”; and the other two are the group’s priorities directly related to the business: **Food & Beverage** – “healthy and sustainable food, with a ban on food waste”; and **Buildings** – “move towards carbon-neutral buildings”.

The program establishes an hotelier charter, composed by a set of 76 actions to promote sustainable development around these six pillars. The program is led by the Sustainable Development team in Paris, along with about 100 local coordinators, spread across the world to ensure that the Planet21 mission, visions, values and commitment are met by the hoteliers worldwide.

2.2.4- GAÏA Planet21 Monitoring tool

Gaïa is the monitoring tool, designed by AccorHotels, as a hub for all Planet21 sustainable development initiatives and issues hoteliers perform. The tool includes the Planet 21 roadmap and commitments, and it assists the hotels for implementing the program by sharing information and best practices. It also allows hotels to do a self-assessment, to define their priority objectives, to create their own action plan, and to monitor their progress throughout time.

¹⁹ Data obtained in Solidarity public website: <http://solidarity-accorhotels.com/en/who-are-we/our-mission/> [accessed in August 2018]

CHAPTER 4- FINDINGS

From the literature reviewed and the data collected, we found that AccorHotels focuses in their transnational CSR strategy, Planet21 Acting Here, to balance global standardization and local responsiveness. We advocate so by proposing some of the key mechanisms implemented by AccorHotels that allow for this balance, and discuss the main tensions and solutions that arise. Finally, we suggest that the transnational approach to CSR should not be untied to local and global approaches, and that the integration of the three is what helps AccorHotels' transnational approach to balance global integration with local responsiveness.

In the following section, we will analyze the Planet21 hoteliers' charter different mechanisms and the characteristics allowing it to be globally integrated and locally relevant.

1- Planet21 hotelier charter, a global trigger but a transnational development

The headquarters were triggered for two reasons to develop a new Planet21 strategy in 2016. First, was the fact that it was the end of their previous 5 years program and second the fact that it was not anymore in line with their business model.

“We needed to give a new life to our program; it was becoming to be outdated with our current reality.” Delphine Stroh, SD manager

This mentioned “outdated with current reality” was their second trigger, related to the need to include in their new program the new hotels of the portfolio. With the recent and substantial acquisitions, for example the FRHI (Fairmont Raffles Hotel International) transaction, AH portfolio saw a substantial shift. It integrated more 155 hotels, it intensely consolidated new markets (North America), and it strengthen its positioning in luxury hotels, this means more hotels to train and monitor, rearrangement of regions and therefore local coordinators, and rearrangement of sensitiveness' to tackle. In terms of CSR, more geographical diversity for example will ask for more local responsiveness.

“The way you are going to be acting in Paris is different from the way you are going to be acting in Africa, or in the Middle East.” (Public interview: Sebastian Bazin)

To give a framework to the strategy for this new period (2016-2020), was conducted a profound crossed analysis of AccorHotels entire business model and across global and local stakeholders, to guarantee a “local relevance worldwide” (*Delphine Stroh, SD manager*)

“We have built this strategy with every business line in the Group, and it picks up where the first Planet 21 program left off.” (Public interview: Andrew Herrman)

To define both the format and the topics covered by this strategy, the Sustainable Development department conducted both internal as well as external studies, covering a broad range of both local and global stakeholders, with mixes of bottom up and top down fluxes of information, advocating for the argument that it is indeed a transnational CSR strategy.

Internally, were conducted: (1) Interviews with the operations department and local coordinators – representing every hotel in their region, to know their feedback regarding the last program, to brainstorm about new ideas, and understand local context needs; (2) Interviews with global management teams to incorporate their vision of what they believe is and should be CSR. This dual side of the coin relates this to a transnational CSR strategy, in which both global and local points of view should be tackled. Nevertheless, local employees are not interviewed, instead they are represented by regional coordinators, is local responsiveness really being taken into account? It might indeed not be very realistic to take into account more than 4000 hotels local specific context; therefore, the strategy integrates local responsiveness with local coordinators acting as representatives.

Externally, was conducted (1) an extensive qualitative client study in the form of a barometer, to understand guests' main concerns, habits, attitudes, sensitiveness to CSR related activities; (2) a competition benchmark, to know what other hotel groups are doing, best and worst practices and (3) United Nations Global Compact 10 principles, to give the program a greater scope and recognition.

As we saw, we find the Planet21 Hotelier charter to be a transnational CSR strategy since in its development phase, both headquarters with the help of local hotels, competitors' analysis, guests' studies and global institutions influence, decide on the main topics to cover and on its implementation process.

“We decided on a “Freemium” model to allow for flexibility, something almost every region asked for.” -Delphine Stroh – SD manager

The format of the hotelier charter was thought to allow for a balance between global consistency (16 mandatory actions) and local responsiveness (76 optional actions). We will see what mechanisms the company implements to ensure an appropriate balance between this needed global integration and local reactivity.

2- Integrating globally around hyper norms: the hotelier charter's 16 mandatory actions

The program is built for hoteliers to better be able to integrate and structure their CSR related actions, but also to ensure a minimum level of compliance for all hotels across the world. In fact, in order to be an AH, every propriety (regardless of location, brand, size etc.) must ensure the Bronze level, that comprises 16 mandatory measures.

These are said to be both universally relevant and are designed to be globally implementable. AH decided on these 16 mandatory actions mainly based on the United Nations Global Compact Sustainable Development Goals. (See Image 1 – Planet21 program and Sustainable Development Goals by UN.



When talking about the decision of attributing as mandatory the action of fighting children sexual exploitation (WATCH program) for example, it is stated that:

“The sexual exploitation of children crosses geographic, social and cultural borders. According to UNICEF, this problem affects around 2 million girls and boys under 18 worldwide.” Registration document 2017

It mentions 3 factors that link it to a hyper norm, (1) it is seen as a cross cultural relevant issue – “crosses geographic, social, cultural borders”; (2) it is based on a Universal associations

concerns – “According to UNICEF”; and (3) It is a “universal” issue, affecting people worldwide – “[...] affects 2 million girls and boys [...] worldwide”.

Since they are seen as “universally” relevant as stated, the headquarters believe they merit a universal implementation. Regardless of the context, country, brand of the hotel. Therefore, this is one of the 16 mandatory actions. Because a global standardization is possible. But sometimes, the 16 mandatory actions are not necessarily seen as “global” by all countries, all brands, all hotels.

It is the case when those “hyper norms” are not perceived as “universal”. For example, Swissôtel Brand Director says that the WATCH (We Act Together for Children) program is not necessarily relevant to all hotels worldwide; therefore, it should not be part of the 16 mandatory actions. For Vibeke (Swissôtel Brand Director) it does not make sense for her brand for example, because the brand is already fighting for other causes related to children– to integrate and support marginalized children for example – counting with a 20 years partnership with SOS Children’s Villages to support and welcome orphans around world. Since these two are not integrated, it does not make sense for her to roll out the WATCH program. Having too many different programs does not allow focusing, therefore not allowing to have a real impact on neither. This is an example of when global standardization is not compatible with local responsiveness. Both the actions should be integrated in one same objective. Nevertheless, all Swissôtel worldwide conform to this mandatory action, because Vibeke says, “it’s an online training, with videos and training documents” making it an “easy” action to implement.

On top of these 16 mandatory actions that guarantee a global consistency, every hotelier is encouraged to optionally apply other 76 actions allowing them to earn a greater status (respectively Silver, Gold, Platinum); and/or to engage in local actions on their own. [See **Appendix 2** for details on the 76 actions]

3- Enabling local responsiveness and ownership

3.1 - Proposing optional actions, the hoteliers charters 76 optional actions

“Acting Here” is Planet21’s moto. There is a clear willingness to relate this program to being locally relevant, pertinent and significant. That is why during the development process, country or regional local coordinators represented every hotel local need with the aim of guaranteeing some local responsiveness.

For each of these 76 actions, the Sustainable Development department has written a guide, explaining what and how hoteliers should roll out each initiative. For each action, the

guide gives the objectives, insights, tools, examples, communication materials, and optional further commitment. [see **Appendix 3** for an example of one of the guides for action 9].

During the implementation process, each hotel decides on which actions to undertake, but how? Swissôtel Merchant Court – Singapore for example, developed a matrix for itself to help managers decide on which actions to implement each year (See table below). The matrix was then shared with all Swissôtel worldwide by the brand management team to avoid reactive decisions and give place to strategic ones instead. This action allows for some brand global consistency.

Strategic importance	Ease of change
sustained high impact short to mid term	easy to change immediately
high impact mid to long term	easy to change short term
good impact	needs sound preparation
some impact	needs substantial effort
low impact	hard to change

Table 6 - Swissôtel strategic decision-making process table

By allowing them to choose the actions that relate most to their local context, and the way they want to implement them, each hotel from all brands will have its own tailored, unique CSR program, context specific, allowing for local sensitivity. For example, one of the hotelier charter’s actions is to “Roll out a program to fight food waste”. The Fairmont Monte Carlo rolls it out along with the app “Too Good To Go”, by collaborating and selling their wasted food from its restaurant at the end of service hours, for a lower price. This is a possibility for this hotel in Monaco, but not for a hotel in the middle of Playa del Carmen – in which these apps are not present; instead for example they have rolled out the action “Having an urban vegetable garden”, locally relevant and implementable given the local context – they have space and the means to plant and maintain a vegetable garden; something the Pullman Tour Eiffel for example would not be able to do. These 76 optional actions and tailored process of implementation gives space to local ownership, adding to the global consistency of the 16 mandatory hyper norms,

all in one program, the hotelier charter. Nevertheless, the problems and issues of more than 4000 across the world cannot probably be summarized in 76 actions. Aren't there problems that are relevant in one unique location? Can these really be tackled by a set of 76 optional actions drafted by global headquarters? How to integrate these in each hotels strategy?

3.2- Allowing bottom-up initiatives: the Solidarity endowment fund

We argue indeed that no, the needs of more than 4000 hotels across the globe cannot be tackled by a set of 76 actions, in which case hotels would limit themselves to those. Therefore, AH has an endowment fund – Solidarity – that allows local initiatives, in which domestic mechanism is aimed at keeping local managers engaged across time and to contextualizing and giving a framework to all other actions that go beyond the hotelier charter.

Solidarity is formalized in concrete actions, from real people who found a genuine necessity and decide to take action upon it. It's all about what people see, feel and want in some place at some time, and how they decide to react to it, it depends on how engaged they feel and what they feel they should do about it. It is highly correlated to voluntary work with local communities, the activities are not necessarily related to following laws or standards, nor related to the business model itself, its origin is purely philanthropic, where employees feel the need to doing something more.

However, Solidarity by AH is part of the Planet21 hotelier charter For example, one of the Planet21's actions is to reduce plastic in bathroom supplies (cotton swabs, toilet paper etc.) As so, the Global Procurement, department, in Paris, once did a call for bids from responsible suppliers, for Ibis brand. In the months following, they received a big amount of products to test and select. At the end, everything was donated to Solidarity teams, who donated it to local associations in need. This efficiency is only possible because each strategy is led by different teams, allowing each team to focus on its objectives and scope. The Planet21 team does not necessarily have the local context expertise nor contacts, therefore it might not have known which associations to donate it to. On the other hand, Solidarity has the expertise, the contacts and the means to deal with this, creating synergies between both departments.

4- Guaranteeing the balance between global integration and local responsiveness: the key roles of local coordinators

This is one of the most complex strategies, because it requires a high amount of interaction between home and host countries stakeholders for its implementation, with a mix of both bottom-up and top-down approaches. In order to guarantee that these fluxes of information run smoothly up and down, a new actor comes into action, the local coordinators: the bridge

between hotels country managers/employees and the headquarters in Paris. Local coordinators have three key roles: **(1)** being preachers of the AccorHotels CSR identity (top down); **(2)** being guardians of the brands (top down); and **(3)** representing and sharing the local side of the coin with the headquarters (bottom up).

For example, in the case of replacing plastic straws with paper ones worldwide, the Fairmont Mayakoba did not have the necessary supply. The Mexican local coordinator played a major role in guaranteeing that this replacement process ran smoothly representing the branch between local managers – needing to find a local solution; and the global team – needing to guarantee a global consistency.

“We didn’t have it in Mayakoba (high quality paper straws to replace plastic straws – mandated by headquarters), so I contacted her [local coordinator Mexico] to tell that we had found a supplier of high quality bamboo straws instead (bottom up), in less than 24h she gave me the green light to move forward (top down), and then she came to ask me the contact of my supplier because other areas were struggling (to find high quality paper straws to replace plastic straws) as well. (bottom up)” Tatiana Morfin – Fairmont Mayakoba

Local coordinators are there to mediate “to bring accord out of by action as an intermediary, in bringing, effecting or communicating” (Registration Document 2017) smoothly fueling both bottom up and top down fluxes of information to adapt a global program to each local context. However, how homogeneous is a region? How is delimited the “local” context, is it the context of a continent, country, region, city, brand or hotel that needs to be taken into account to define a region?

5- Tools to monitor a transnational CSR strategy

5.1- GAIA: the progressive formal tool

GAIA, the internally developed monitoring tool includes the Planet 21 hotelier charter, helping the hotels with implementing it by making it easier to share information and best practice across the world.

The tool was developed having in mind the need to find a balance between the power of the headquarters – that developed it; and the autonomy of the subsidiaries – that customize and use it on their own.

The tool enables hotels to: **(1)** Carry out a **self**-assessment – by integrating their own CSR actions; **(2)** Define **their** priority objectives – by defining an order of priority from these actions; **(3)** Create **their** own action plan – by looking into the future and choosing future

actions; and **(4) Monitor their** progress in real time – by helping hotels with water and energy consumption management for example.

Although developed at the global level – by the Sustainable Development department – this tool is highly turned towards local managers.

The application is available in eight languages and offers content appropriate to the specific characteristics and needs of each country, based on continuous bottom up feedback and updates given by local coordinators.

5.2- Earth Day: the informal monitoring mechanism.

Earth Day is the CSR dedicated day organized by the Sustainable Development departments at the headquarters in Paris, in which every single AH collaborator worldwide is invited to participate. Three main activities take place during this day: 1) it's when Planet21 results are internally shared with all collaborators, in which the headquarters present results and future steps; 2) there are several exchanging periods, an opportunity for local managers to give their feedback and discuss their concerns; and 3) There's an open innovation process to try to find disruptive and innovative solutions, in which collaborators are encouraged to give their ideas that then goes under a voting process.

Apart from the formal monitoring tool GAÏA, it seems like an informal one can also be advantageous for the global level to share main goals, commitment and vision; and for the local level to give their unique input, context specific, a good means to allow for a balance between global standardization with local responsiveness.

CHAPTER 5 – DISCUSSION

Confirming various authors (Maynar & Tian, 2004; Arthaud-Day, 2005) we found that transnational CSR is a third CSR strategy that is successful when a good balance between local responsiveness and global integration is guaranteed and that it is a more complex strategy (Pestre, 2014) as well. Confirming the results of Donaldson & Dunfee, we also found that hyper-norms are indeed a good mechanism to guarantee a global consistency across locations (Donaldson & Dunfee 1994; Aaronson & Reeves, 2002). Similarly, like Porter & Kramer (2006), we found that it is a concept that needs to be treated with caution, since its “universality” is subjective. Unlike Bondy & Starkey (2014) and Jamali, (2010), we found that a MNC could indeed pay attention to local host-country cultures in the development of their transnational CSR strategy, allowing them to develop locally relevant strategies. Additionally, we agree that the branch (local coordinators) of the transnational CSR strategy is undeniably an essential actor to pledge for local responsiveness (Pestre, 2014). In addition, we found how much sophisticated monitoring tools (both formal and informal) are vital mechanisms to ensure a good balance between global standardization and local reactivity.

CHAPTER 6 – CONCLUSION AND FUTURE RESEARCH

This research aims to advance the discussion of how multinational companies balance global integration with local responsiveness in their corporate social responsibility strategy. We analyzed the tensions and solutions of a transnational CSR strategy and found mechanisms MNC's can undertake that allow them to balance local responsiveness with global integration. We provide a more processual understanding of the internal strategic mechanisms than those found in the CSR literature.

Therefore, we conclude that the mechanisms that allow a MNC to balance global integration with local responsiveness in their CSR strategy are: **1)** the inclusion of local stakeholders in the development phase of the strategy to guarantee their concerns are tackled; **2)** hyper norms based on global institutions standards to allow for global standardization across locations; **3)** permitting for bottom-up initiatives, enabling for local responsiveness and ownership; **4)** the power of local coordinators as the branch between bottom up and top down fluxes of information and **5)** the monitoring tools that allow for a good exchange between home and host countries.

The results of this study should be interpreted taking into account its limitations. First, this study focuses on one very specific industry the hospitality management industry, and focuses in a French host country and Central American home country. Future research could investigate transnational CSR in other sectors and regions in order to identify additional tensions and different dynamics between stakeholders of this approach.

Additionally, the study focuses on the process of development of a transnational CSR strategy and does not tackle its effectiveness (financial, social and environmental); it could be interesting in a future study to analyze the relation between global/local balance and corporate financial performance.

Management wise, it could be interesting to study the most effective way of organizing the branch (local coordinators) and how to guarantee that they are homogenous. Finally, it could be intriguing to measure how dynamic a CSR strategy should be in this fast paced world, and to analyze how MNC's can be relevant across time and strategic changes while balancing locally relevance with global standardization.

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APPENDICES

Appendix 1: Continent percentages of projects financed by Solidarity

Zone	Amount financed in thousand €	Percentage of total expenses in financial support
<i>Europe (excluding France)</i>	77,276	19,28%
<i>France</i>	124,786	31,14%
<i>Africa</i>	63,8	15,92%
<i>America</i>	56,9	14,20%
<i>Asia</i>	78	19,46%
Total	400,762	100,00%

Appendix 2: The 76 actions proposed by Planet21 program

Planet 21 In Action, hotels' sustainable development roadmap		ACCOR HOTELS Real Wellbeing		MHP Planet 21		
PEOPLE	GUESTS	PARTNERS	COMMUNITIES	F&B	BUILDINGS	
<ol style="list-style-type: none"> 1. Appoint a Planet 21 manager 2. Train staff on respecting the values and ethical rules of the group 3. Train staff on eco-friendly behaviours specific to their jobs 	<ol style="list-style-type: none"> 4. By default, reuse sheets for stays longer than one night 5. Offer eco-friendly amenities (soaps, shower gels, shampoos) 6. Display key Planet 21 messages 7. Use eco-certified cleaning products 	<ol style="list-style-type: none"> 8. Participate in the "Plant for the Planet" programme 9. Roll out the WATCH child protection programme 	<ol style="list-style-type: none"> 10. Ban the use of overfished species 	<ol style="list-style-type: none"> 11. Measure and analyse water and energy consumptions on a monthly basis. Act in the event of discrepancies 12. Comply with water flow standards for all showers, taps and toilets 13. Ensure that all waste water is processed 14. Use energy-efficient light bulbs 15. Sort your hazardous waste and have it processed in appropriate waste streams 16. Sort and recycle at least 2 types of waste: paper, glass, cardboard or plastic 	<ol style="list-style-type: none"> 17. Institute a staff committee on 'Health, Safety and Well-Being' 18. Implement collective planning for work schedules 19. Implement concrete action on diversity 20. Train staff on health and well-being at work 21. Train staff on appropriate behaviour and attitudes at work 22. Facilitate staff members' commutes between home and work 23. Facilitate staff lodging 24. Raise awareness internally on the fight against staff illiteracy 	
16 MANDATORY ACTIONS						
Bronze						
Mandatory actions						
<ol style="list-style-type: none"> 42. Follow the 'Ethics and CSR checklist' for purchases made directly by the hotel 	<ol style="list-style-type: none"> 43. Donate products being phased out for reuse or recycling 44. Support a local association 45. Donate unused food products 46. Put fundraising operations in place 47. Open up to the surrounding area and support the local economy 	<ol style="list-style-type: none"> 48. Roll out a programme to fight food waste 49. Comply with the Healthy and Sustainable Food Charter 50. Install an urban vegetable garden 51. Use food products from local suppliers and/or short supply chains 52. Offer food products with third-party labels (organic, fair trade, etc.) 53. Recycle food waste 54. Offer vegetarian catering 55. Offer honey from beehives installed around the hotel 	<ol style="list-style-type: none"> 56. Install automatic metering and sub-metering of water, energy and temperature 57. Have a renewable energy generation system 58. Have a cogeneration system 59. Receive power from a 'green' electricity supply 60. Insulate the domestic hot water, heating, and air conditioning networks, as well as devices with significant heat loss 61. Commission an expert to perform a regular water/energy diagnostic on the hotel 62. Reuse grey water 63. Have the building's thermal performance checked regularly 64. Introduce a process for managing occupied and unoccupied modes for rooms and communal areas 65. Collect and reuse rain water 66. Automatically turn off heating or cooling systems if a window is open 	<ol style="list-style-type: none"> 67. Receive low-carbon or sustainable building certification for construction & renovation work 68. Receive an external environmental certification 69. Use eco-friendly landscape maintenance products or ban chemical treatment 70. Use eco-friendly products and processes for treating pool water 	<ol style="list-style-type: none"> 71. Sort and recycle paper, glass, cardboard and plastic 72. Install recycling bins in guest rooms and meeting rooms 73. Collect and recycle cooking oil 74. Recycle coffee capsules 75. Install a waste compactor 76. Install grease bins to collect and recycle cooking grease 	
PRODUCTS						
<ol style="list-style-type: none"> 25. Roll out the 'Meeting 21' offer 26. Provide eco-friendly sheets or bedspread covers 27. Provide eco-friendly towels 28. Have eco-designed bedding in guest rooms 29. Offer at least 2 eco-friendly products from the following list: toilet paper, tissues, paper towels, printing paper 30. Offer an alternative to plastic water bottles 31. Use eco-friendly paint or carpet 32. Highlight the Planet 21 commitment on a dedicated wall mural or a green wall 33. Offer eco-friendly or socially responsible welcome gifts or products in the hotel shop 34. Use eco-friendly magnetic key cards for guest rooms 35. Display (additional) Planet 21 messages about measures unique to the hotel 	<ol style="list-style-type: none"> 36. Implement at least one systematic measure to reduce the amount of paper used for printing 37. Organise a guest awareness-raising event around Planet 21 or SOLIDARITY 38. Offer a charging station for electric cars 39. Offer eco-friendly transport services 40. Offer sustainable trips or activities nearby the hotel 41. Publicise the hotels' Planet 21 actions on social networks 	<ol style="list-style-type: none"> 42. Follow the 'Ethics and CSR checklist' for purchases made directly by the hotel 	<ol style="list-style-type: none"> 43. Donate products being phased out for reuse or recycling 44. Support a local association 45. Donate unused food products 46. Put fundraising operations in place 47. Open up to the surrounding area and support the local economy 	<ol style="list-style-type: none"> 48. Roll out a programme to fight food waste 49. Comply with the Healthy and Sustainable Food Charter 50. Install an urban vegetable garden 51. Use food products from local suppliers and/or short supply chains 52. Offer food products with third-party labels (organic, fair trade, etc.) 53. Recycle food waste 54. Offer vegetarian catering 55. Offer honey from beehives installed around the hotel 	<ol style="list-style-type: none"> 56. Install automatic metering and sub-metering of water, energy and temperature 57. Have a renewable energy generation system 58. Have a cogeneration system 59. Receive power from a 'green' electricity supply 60. Insulate the domestic hot water, heating, and air conditioning networks, as well as devices with significant heat loss 61. Commission an expert to perform a regular water/energy diagnostic on the hotel 62. Reuse grey water 63. Have the building's thermal performance checked regularly 64. Introduce a process for managing occupied and unoccupied modes for rooms and communal areas 65. Collect and reuse rain water 66. Automatically turn off heating or cooling systems if a window is open 	<ol style="list-style-type: none"> 67. Receive low-carbon or sustainable building certification for construction & renovation work 68. Receive an external environmental certification 69. Use eco-friendly landscape maintenance products or ban chemical treatment 70. Use eco-friendly products and processes for treating pool water
SERVICES						
<ol style="list-style-type: none"> 36. Implement at least one systematic measure to reduce the amount of paper used for printing 37. Organise a guest awareness-raising event around Planet 21 or SOLIDARITY 38. Offer a charging station for electric cars 39. Offer eco-friendly transport services 40. Offer sustainable trips or activities nearby the hotel 41. Publicise the hotels' Planet 21 actions on social networks 	<ol style="list-style-type: none"> 36. Implement at least one systematic measure to reduce the amount of paper used for printing 37. Organise a guest awareness-raising event around Planet 21 or SOLIDARITY 38. Offer a charging station for electric cars 39. Offer eco-friendly transport services 40. Offer sustainable trips or activities nearby the hotel 41. Publicise the hotels' Planet 21 actions on social networks 	<ol style="list-style-type: none"> 42. Follow the 'Ethics and CSR checklist' for purchases made directly by the hotel 	<ol style="list-style-type: none"> 43. Donate products being phased out for reuse or recycling 44. Support a local association 45. Donate unused food products 46. Put fundraising operations in place 47. Open up to the surrounding area and support the local economy 	<ol style="list-style-type: none"> 48. Roll out a programme to fight food waste 49. Comply with the Healthy and Sustainable Food Charter 50. Install an urban vegetable garden 51. Use food products from local suppliers and/or short supply chains 52. Offer food products with third-party labels (organic, fair trade, etc.) 53. Recycle food waste 54. Offer vegetarian catering 55. Offer honey from beehives installed around the hotel 	<ol style="list-style-type: none"> 56. Install automatic metering and sub-metering of water, energy and temperature 57. Have a renewable energy generation system 58. Have a cogeneration system 59. Receive power from a 'green' electricity supply 60. Insulate the domestic hot water, heating, and air conditioning networks, as well as devices with significant heat loss 61. Commission an expert to perform a regular water/energy diagnostic on the hotel 62. Reuse grey water 63. Have the building's thermal performance checked regularly 64. Introduce a process for managing occupied and unoccupied modes for rooms and communal areas 65. Collect and reuse rain water 66. Automatically turn off heating or cooling systems if a window is open 	<ol style="list-style-type: none"> 67. Receive low-carbon or sustainable building certification for construction & renovation work 68. Receive an external environmental certification 69. Use eco-friendly landscape maintenance products or ban chemical treatment 70. Use eco-friendly products and processes for treating pool water
LEVELS						
		Silver ≥ 40 points		Gold ≥ 80 points		
				Platinum ≥ 110 points		
+ A CHOICE OF ACTIONS TO GO FURTHER						

Appendix 3: Example of one guide of a mandatory Planet21 action



Communities



#09

Roll out a WATCH child protection programme



To validate this action, train your teams to detect and react to cases of sexual abuse or exploitation of minors in your establishment.

Your hotel participates in the WATCH programme if it has implemented the following actions (*mandatory*):

- 1) **Organising training** for teams in contact with guests and for department heads on detecting potential cases of sexual abuse or exploitation of children and how to report them to the appropriate authorities (contacts in the local or national police, organisations, etc.)
- 2) **Informing your guests** about the Group's commitment to child protection through communication formats that are visible to guests (posters, flyers, screens, etc. Contact your Planet 21 coordinator and/or the identified organisation for your country)

To take your commitment further, you can also (optional):

- Relay kidnapping alerts
- Relay the programme to service providers (taxis, tour operators, tourist excursion providers, etc.)
- Take part in programmes to reintegrate minors in difficulty or who are excluded
- Develop partnerships with local child protection organisations

Definition: Sexual exploitation of children is when an adult has sexual relations with a minor in exchange for remuneration or compensation. It can take a number of different forms (sexual abuse, prostitution, child pornography, or other forms of trafficking).



- **Training tools and communication formats** adapted to your country's specific situation, available from your Planet 21 coordinator and via Gaïa
- The **APACHE** risk management manual, which indicates the procedures to follow if sexual abuse of minors is suspected or detected, is available from your country's Safety Department



Sexual exploitation of children is a very serious violation of international United Nations conventions, as well as being a **crime punished by national and extraterritorial laws** and a violation of the AccorHotels Group's 'Ethics and CSR Charter'.



Fighting child sexual exploitation means acting on our responsibilities as a tourism operator and **promoting the development of responsible tourism that respects and protects local communities and guests** at our establishments.



For more information, get in touch with your Planet 21 coordinator

Examples of elements that can be used as supporting evidence

1. Electronic tracking for validating WATCH training, if available
2. WATCH training attendance sheets
3. Training materials, if different from those of the Group, viewings follow-up
4. Photos of communication materials in place for guests





Communication materials available [here](#)

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Appendix 4: AccorHotels brand as of November 2018

