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Corporate social performance and non-financial reporting in the cruise industry: Paving the way towards UN Agenda 2030

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Abstract

This article investigates the role of accounting disciplines in assessing and fostering corporate social performance (CSP) of business organisations to meet the UN Agenda 2030. Drawing from legitimacy theory, this qualitative study analyses if and how non-financial reporting positively affects and fosters CSP practices and outcomes within the cruise industry. Specifically, using a case study methodology, a major cruise company has been analysed outlining its sustainable behaviour, through the manual content analysis of sustainability reports (2016–2017–2018), in achieving the sustainable development goals (SDGs) introduced by the UN Agenda 2030. The findings outline that the cruise company presents a clear sustainability and community orientation and adopts several initiatives, mostly focused on environmental and social issues, addressed to meet the 17 SDGs, where reputation and positive image have been recognised as the major antecedents in the perspective of CSP. This study contributes to the literature giving a broader and different reading of sustainability reporting as a "booster" of the CSP in meeting the SDGs and a further interesting application of the legitimacy theory, and offers managerial implications to systematise the content of non-financial reporting by improving the quality of disclosure to achieve the SDGs, with focus on CSP processes, outcomes and ways.

KEYWORDS
legitimacy theory, sustainability disclosure, sustainable development, sustainable development goals

1 | INTRODUCTION

Since the 1950s social responsibilities in any businesses have been increasingly discussed, and this debate is still open in the corporate social responsibility (CSR) and corporate social performance (CSP) literature, especially with concern about the processes, outcomes and ways related to this phenomenon (Wang et al., 2016). All business organisations face new challenges, particularly about the assessment of CSP (Latif & Sajjad, 2012), also taking into account the need to meet the UN Agenda 2030. Otherwise, since 2015 scholars and practitioners have been paying much more attention to the CSP/CSR issue, because of the introduction by the United Nations (UN) of the global sustainable development agenda with the 17 Sustainable Development Goals (SDGs) to define and implement actions able to support the human race and the overall world till 2030 (United Nations, 2016).[1]

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[1]See for more details on each goal, targets and indicators: http://www.un.org/sustainabledevelopment/sustainable-development-goals/ Accessed on 4th March 2020.

Consequently, most studies and reports pay substantial attention to sustainable development (SD), where the development can be considered sustainable if it creates value for the long run (Orlando et al., 2020), and the rules of environmental cohesion, social equality, and economic wealth are considered (Cillo et al., 2019; Leal Filho et al., 2018; Rosati & Faria, 2019; Scherer et al., 2013; Scheyvens et al., 2016). These principles represent the three pillars of the sustainability concept, that is the environmental, economic and social dimensions, since the early 1980s the so-called "triple bottom line" (Elkington, 1993, 1994), whose balance promotes SD (Bresciani et al., 2016; Giddings et al., 2002). Specifically, the environmental dimension aims to preserve and protect natural resources for the future. The economic dimension regards the need to efficiently manage business operations, creating a balance between resources used for providing products and services and people. The social dimension focuses on the reduction of negative effects from the industry.

Moreover, some scholars recently try to categorise the sustainability concept exploring the role of the artefacts and routines in promoting and creating a sustainable organisation context, where knowledge management has been considered crucial, beyond the traditional management practices, for making firms successfully sustainable using the linkages between all the concepts (organisational change, policies, structure, and so forth) (Carayannis et al., 2017). In this direction, other scholars, focusing the attention on knowledge management and learning concepts for achieving sustainable performance, outline the crucial role of microlevel actions introduced by owner-managers in enhancing the sustainability of small and medium firms through stakeholders (Del Giudice et al., 2017), as well as the significant linkages among environmental ethics, environmental training, and environmental performance, recognising the strong role of environmental training especially in unravelling "the human side of environmental management" (Singh et al., 2019, p. 203). Moreover, other scholars investigate and highlight the positive mediation role of green human management practices on transformational leadership and green innovation in promoting environmental sustainability performance (Singh et al., 2020).

Instructively, it has been shown that the current state of the planet is unstainable (WWF, 2014), as well as firms still look for and implement actions and initiatives able to make them to positively affect their CSP, that is with respect of people, organisations, institutions, communities and the entire society (Carroll, 1979; Wood, 2010). Given that firms tend to exhibit unsustainable behaviour, especially for their negative impact on the environment, they seek to achieve legitimacy by addressing these problems (Porter & Kramer, 2011). Thus, on one side, CSP requires to search for and apply rules, outcomes, and practices of businesses' relationships totally respecting all the direct and indirect stakeholders, including the principles of "business engagement" (Carroll, 1979, 1991); on the other side, the SDGs also require effective interventions, where business organisations constantly and continually propose and implement technical, managerial, and accounting solutions (Kaika, 2017; Liverman, 2018; Murray, 2015; PwC, 2018). In this scenario briefly described, firms pay an increasing attention to their sustainability

disclosure for transparency and accountability to achieve legitimacy, as well as to positively affect their CSP.

The legitimacy and stakeholder theory highlights that the disclosure of social and environmental details or given information about CSR/CSP in general, especially corporate sustainability, forms part of the dialogue between an organisation and its stakeholders. For example, corporate sustainability disclosure provides information about the organisation's activities that aid in legitimising its behaviour, educate, inform and change perceptions about the company in the CSP perspective (Adams & McNicholas, 2007; Michelon, 2011).

Legitimacy is considered the social acceptance of organisations and activities. This is considered an important resource for the organisation (Scherer et al., 2013). As such there has been a growing societal awareness by organisations to pay attention to sustainable business practices in order to respond to legitimacy concerns (WBCSD, 2012), but still few studies consider this theoretical framework for investigating CSP issue through sustainability disclosure to achieve the SDGs included in the UN Agenda 2030. Also, the literature suggests that business organisations tend to use sustainability disclosure to enhance their reputation (Bebbington et al., 2008; Hess, 2008). Thus, this is likely to increase legitimacy and will allow the organisation to manage its environmental, economic and social risks (Michelon, 2011).

Regardless of the growing development and implementation of CSR strategies about CSP, and the importance of the non-financial information disclosure, the understanding relating to the link between CSP and the SDGs, through sustainability disclosure of organisations, is far from complete.

Even though earlier studies (Bebbington et al., 2009; Bebbington & Unerman, 2018; Scherer et al., 2013) have considered aspects of this relationship, they did to directly focus on non-financial reporting read and thought as effective instrument able to record and positively affect CSP of firms to meet the UN Agenda 2030 (Allen & Eze, 2019; Manning et al., 2019).

This study aims to close this interesting gap in extant literature by investigating the role of sustainability disclosure (non-financial reporting) in the relationship between CSP and the SDGs, where the CSP has been conceived and interpreted in terms of "what" and "how" business organisations do, that is the focus is on processes and initiatives developed and implemented by business organisations for improving their CSP expressed towards environmental, social and economic dimensions related to the SDGs. Therefore, this study provides interesting contributions to the research and practice. In fact, this article reads broadly and differently the sustainability reporting, recognising it as a "booster" of the CSP in meeting the SDGs and giving a further interesting application of the legitimacy theory in investigating these issues. In addition, this study suggests useful and effective directions to follow for the firms and so they can better define the content of non-financial reporting to improve its quality for achieving the SDGs, and emphasising CSP processes, outcomes and ways, where sustainability disclosure contributes to affect positively image and reputation of the company achieving legitimacy.

Drawing from the legitimacy theory, the following research questions are discussed:

RQ1. *How does accounting disciplines, specifically non-financial reporting, matter for assessing CSP in meeting the UN Agenda 2030?*

RQ2. *How can sustainability disclosure (non-financial reporting) positively affect and foster CSP practices and outcomes?*

Therefore, reading the phenomena through the lens of the legitimacy theory, this study aims to investigate the role of sustainability disclosure, precisely non-financial reporting, to evaluate and foster CSP for achieving the SDGs. A case study methodology has been conducted to answer these research questions investigating one major cruise company (Costa Crociere S.p.A.), whose voluntary and mandatory disclosure, specifically non-financial reports and website, and the overall available documentation, have been analysed using a manual content analysis technique. Specifically, through the reading and processing of mandatory and voluntary reporting in three years (2016, 2017, 2018), the CSP processes and initiatives able to meet the 17 SDGs have been identified and assessed in the cruise industry. This tourism segment has been chosen because of its constant growth in passenger flows[2] and vessel sizes and its high environmental, social and economic impact (CLIA, 2020; MacNeill & Wozniak, 2018), and consequently attention paid to its CSR and specially CSP also in meeting the UN Agenda 2030 (Ashrafi et al., 2020; Fasoulis et al., 2019). In fact, over $22 billion have been committed by CLIA members for designing and providing innovative and energy-efficient ships with advanced technologies drastically reducing the environmental impact, especially to achieve the goal to minimise the rate of carbon emissions less than 40% by 2030. Otherwise, the cruise industry presents also a very high economic and social impact, in terms of cruisers' outgoings on-shore and the diversified workforce on-board ships. In fact, in 2018 the occupancy of this segment records over 1.000.000 jobs corresponding to about $50.24 billion in wages and salaries and $150 billion total output all over the world and the total amount of cruise passengers' expenses is about $376 in port cities before boarding and $101 in port destinations during the cruise experience (CLIA, 2020, 2019a, 2019b).

Otherwise, numerous studies highlight that many contextual factors, such as the industry where firms operate, contribute to define CSP processes and outputs (Dabic et al., 2016; Messeni Petruzzelli & Ardito, 2019), making CSP very difficult to assess if corporate responsibility mostly depends on the context (Aguinis, 2011; Jia & Zhang, 2013).

The findings show the prevalent sustainability and community orientation of the cruise company analysed and, also, allow to identify the several initiatives adopted, mainly focused on environmental and social issues, addressed to achieve the 17 SDGs, with the recognition of reputation and positive image as the major antecedents in the perspective of CSP. Moreover, these results present interesting

implications for academics and managers outlining the crucial role of sustainability disclosure, mostly reporting, in specific sectors to positively foster the CSP in precisely achieving the UN Agenda 2030, and consequently improving the reputation and image by all the stakeholders.

The remainder of this paper is organised as follows. Section 2 with its three sub-sections describes the theoretical background, with particular attention to the relationship between the CSP and the UN Agenda 2030 read and thought towards sustainability disclosure, drawing from the legitimacy theory and focusing on the cruise industry. Section 3 describes the methodology adopted that is a qualitative research using content analysis technique. Section 4 systematises and analyzes the main findings. The section 5 discusses the findings of the study. In the Section 6, theoretical and managerial implications are discussed, and Sub-section 6.1 provides useful policy recommendations. Finally, Sections 7 and 8 present final remarks and directions for future research respectively.

2 | THEORETICAL BACKGROUND

2.1 | Corporate social performance through sustainability disclosure

During the past few decades, business organisations have paid an increasing attention to CSR exploring and evaluating their responsibility towards society and stakeholders and looking for processes, outcomes and effective ways to go forward that achieving specific sustainable goals (Wang et al., 2016). Hence, firms have to face new challenges, particularly concerning the assessment of CSP (Latif & Sajjad, 2012; Sun et al., 2019).

In the portfolio of several CSR definitions, Carroll (1979, p. 499) states that CSR concept, for better and fully addressing the overall range of business obligations versus the community, consists of the business behaviour able to respond to the economic, legal, ethical, and discretionary categories of business performance, reflecting the social responsibility viewpoint.

Hence, CSR constitutes a corporate obligation with four responsibilities for the business, whereas CFP has been conceived as CSR outcome as well as the process by which CSR is implemented into practice (Marom, 2006). In the last almost five decades, management scholars and practitioners have been paid an increasing attention to CSR as research topic (Orlitzky et al., 2003). To improve CSP, corporate managers have promoted and introduced numerous CSR activities and initiatives.

The CSP concept has been developed since the 1950s and 1960s for better understanding how CSP can be linked to other core topics and concepts in business and society. Thus, redefining CSP concept, CSR, primarily, was considered as part of CSP, that is the focus is on "the ethical and/or structural principles of social responsibility or business engagement with others" (Carroll, 1979, 1991), also it has been linked to corporate financial performance (Ducassy, 2013). In this direction, scholars search for business processes able to implement

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[2]At international level the cruises demand has been changed growing from 17 to over 28 million cruisers during the range 2009–2018 (CLIA, 2019a, 2019b).

(or avoid) social responsibility, to take into account and meet stakeholders' needs and the impacts and outcomes of CSP behaviours (Ardito et al., 2018; Callan & Thomas, 2009; Del Giudice et al., 2017; Scuotto et al., 2018).

Although it is possible to distinguish three different views (progression, variegation, and normativism) (De Bakker et al., 2005), mainly focused on the research methods (Carroll, 1999; Gerde & Wokutch, 1998; Matten et al., 2003; Mohan, 2003; Rowley & Berman, 2000),[3] the extant research on CSP concept still requires further attention to better and fully understand "why, what and how" this topic can be expressed, that is which principles, processes, outcomes can be linked to CSP, also including further viewpoints. Indeed, despite the growing studies on CSP, still scarce research focuses on CSP in the direction of the UN Agenda 2030 taking into account sustainability disclosure, specifically non-financial reporting, as "booster" of the same CSP.

Otherwise, reading the CSP concept, mostly linked to CSR, it is possible to consider much more that CSP can be conceived as "societal expectations of corporate behaviour," that is considering the expectations of stakeholders and the entire society (Whetten et al., 2002, p. 374), including the principles of business engagement for others.

In this conceptual reading, much attention is paid to the societal expectations which need to be represented, translated, and delivered within companies by stakeholders (McWilliams & Siegel, 2000). Thus, collecting and processing data and information, as well as creating and sharing knowledge among all the stakeholders (Adams & Lamont, 2003; Le & Lei, 2018; Scuotto et al., 2018; Shahzad et al., 2016), become more and more crucial for assessing and improving CSP. Firms should adopt policies and practices to achieve the social, economic, and environmental goals of their own market contexts (Del Giudice et al., 2017).

Business organisations need to constantly promote and improve the relationships system for increasing social capital and trust, as well as for reducing transaction costs (Cillo et al., 2020; Del Giudice et al., 2017; Greenwood, 2007; Greenwood & Van Buren III, 2010). Indeed, business organisations through their stakeholder engagement are able to acquire much more information from stakeholders by developing individual and organisational knowledge (Agudo-Valiente et al., 2013; Katsoulakos & Katsoulacos, 2007; Nelson & Zadek, 2000; Riahi-Belkaoui, 2003; Sharma & Henriques, 2005).

These considerations allow us to outline the need: to better understand how business organisations can better use knowledge acquired for improving their profitability and activities (Cillo et al., 2019); and also to explore the role of sustainability disclosures, and accounting tools such as non-financial reporting, to foster CSP.

Sustainability disclosure has been analysed by many scholars and practitioners adopting an interdisciplinary perspective involving economic, social and environmental dimensions. These help to identify and implement effective tools and practices for fostering sustainability in all dimensions (Bebbington & Larrinaga-Gonzalez, 2008; Bebbington & Unerman, 2018; Gibassier & Alcouffe, 2018; Kanie & Biermann, 2017) and consequently improve CSP (Allen & Eze, 2019; Alonso-Martínez et al., 2019; Dias et al., 2019; Manning et al., 2019).

In addition, the predominant orientation on sustainability reporting is to fulfil the needs of stakeholders and other interested parties including community's expectations to improve information transparency and completeness (Meek et al., 1995) especially in the direction to give proof and assess their CSP. With concerns to sustainability issues, scholars recently highlight that the specific sustainability disclosure is usually used by organisations to manage their reputational risk (Bebbington et al., 2008). In this way disclosure is used to portray sustainability information to facilitate social accountability (Gray et al., 1995). Thus, in recent years scholars and practitioners have paid a growing attention to sustainability disclosure, mostly sustainability reporting (Hahn & Kühnen, 2013; Reimsbach & Hahn, 2015).

In summary, sustainability disclosure represents how business organisations publicly report on their environmental, social and economic impacts and performance, thus, as well as their actions and initiatives for CSP. Otherwise, according to Global Reporting Initiative (GRI) (GRI, 2013; GRI and Global Sustainability Standards Board, 2017) "sustainability reporting is the practice of measuring, disclosing, and being accountable to internal and external stakeholders for organisational performance towards the goal of sustainable development." van Wensen et al. (2011, p. 14), argue that "the state of play in sustainability reporting within the European Union," outlines that "sustainability reporting is the provision of environmental, social and governance information within documents such as annual reports and sustainability reports."

Firms, which are highly visible for their dimension and typology of industry, energetically disclose information about their sustainability behaviour, as well as exchange knowledge about the assessment of their CSP (Amran & Haniffa, 2011; Dias et al., 2019; Haddock-Fraser & Fraser, 2008; Manning et al., 2019; Morhardt, 2010; Pérez-Cornejo et al., 2019; Vormedal & Ruud, 2009). Voluntary and mandatory sustainability disclosure through reporting, particularly integrating reporting, allows companies to communicate and transfer information related to issues which are really important for their stakeholders and all the interested parties (community and territory) including all interdependences between capitals, intangibles and CSR (Badia et al., 2019; Caputo et al., 2016; Coluccia et al., 2020; Giacosa et al., 2017; Haji & Anifowose, 2017).

Otherwise, the stakeholders highlight an increasing interest towards sustainability reporting, outlining the intellectual, social and environmental capital combination of firms (Alvino et al., 2020).

These issues also include economic, environmental and social issues (Gray et al., 1995; Jenkins & Yakovleva, 2006) specifically their economic, environmental and social performance, that is CSP,

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[3]The three views regarding the CSP concept are: (1) The "progressive view" that clarifies constructs and their relationships by applying several research methods (Gerde & Wokutch, 1998; Rowley & Berman, 2000); (2) the "variegational view" which emphasis that the concept is obscured because of the introduction of new constructs (Carroll, 1999; Mohan, 2003); (3) the "normativist view" which makes progresses because of the normative character of the literature (Matten et al., 2003).

recognised as one of the major drivers of corporate reputation (Hodge et al., 2009; Pérez-Cornejo et al., 2019). Indeed, high-quality sustainability reporting, specifically CSR reporting, can significantly reduce information asymmetries (Owen et al., 2000; Sierra-García, Zorio-Grima, & García-Benau, 2015) by allowing stakeholders to supervise managerial decisions, decreasing managerial discretion (De la Fuente Sabaté & De Quevedo Puente, 2003; Owen et al., 2000). In add, the adoption of green product and innovative processes allows at reducing negative environmental impacts of the business and increases firms' financial and social performance, because of the waste and costs reduction (Singh et al., 2020).

This effect allows to recognise reporting as an effective "booster" of the CSP promoting consistency in firms' social actions along time and, thus, their credibility (Pérez-Cornejo et al., 2019), where sustainability disclosure aims to outline a positive image and reputation of the company achieving legitimacy (Holder-Webb et al., 2009; Lougee & Wallace, 2008). However, in the information disclosure, comparability issues still persist due to a disclosure which does not include the whole dimension of the firms, from corporate governance to planning, action, control, results, and reporting, without including a circular approach useful to develop the social responsibility to improve CSP (Di Vaio, Palladino, et al., 2020; Di Vaio, Syriopoulos, et al., 2020). Hence, the "integrated thinking" concept acquires much more relevance as the central core of integrating reporting (Bellucci et al., 2020).

In spite of the increasing research on the relationship between sustainability performance and sustainability disclosure, the linkage between these two phenomena is still, theoretically and empirically, ambiguous (Hummel & Schlick, 2016). Otherwise, past research mostly outlines a positive relationship between sustainability performance and the quantity of sustainability disclosure, that is firms with good sustainable performance tend to disclose much more their information (Al-Tuwaijri et al., 2004; Clarkson et al., 2013). Likewise, according to the legitimacy theory, firms are much more incentivised to employ sustainability disclosure, especially non-financial reporting, for improving their public reputation, specifically the perception of their sustainability performance by their stakeholders and the overall community (Deegan, 2002). Thus, applying the legitimacy theory, scholars argue that sustainability performance is negatively linked to the quantity of sustainability disclosure (Cho et al., 2012; Cho & Patten, 2007; De Villiers & Marques, 2016; De Villiers & van Staden, 2006; Patten, 2002). The empirical research presents still conflicting results about these phenomena read together, where firms which successfully sustainable perform settle for sustainability disclosure with elevated standards to promote and highlight their higher quality performance to the market, instead, according to the legitimacy theory, firms with poor sustainability performance prefer sustainability disclosure with reduced standards to limit information and knowledge about their low performance and also to protect their legitimacy (Hummel & Schlick, 2016).

In this frame still confusing, it should be interesting and helpful to investigate the role of sustainability disclosure, applying the legitimacy theory, in better fostering the CSP of firms trying to going beyond the mixed past research results.

2.2 | Legitimacy theory

Achieving legitimacy is crucial for business organisations to secure support from the community in which the organisation operates (Pfeffer & Salancik, 1978). Community members and pressure groups frequently challenge organisations when their actions and activities and actions are deemed inappropriate (Palazzo & Scherer, 2006; Suchman, 1995). For example, social and political pressures could compromise an organisations' sustainable legitimacy. This is likely for firms to bolster their corporate sustainable disclosure to highlight and save legitimacy by changing stakeholders' judgments and satisfying their growing requests (Cho & Patten, 2007). Thus, firms embark on sustainability disclosure to respond to social and stakeholders' pressures.

The legitimacy theory perspective argues that undesirable and inappropriate sustainable behaviour are uncovered to larger legitimacy forces and have stimuli for improving discretionary of sustainable reporting (Cormier & Magnan, 2015; Meng et al., 2019). The literature related to corporate sustainable legitimacy suggests that the achieving legitimacy rests on the beneficial outcomes from the organisations' existence or behaviour (Suchman, 1995) or based on an explicit moral discourse about the acceptability of the firm and its activities. Also, in relation to the legitimacy theory (Suchman, 1995), firms have higher organisational legitimacy only if their activities respect social values and norms related to the context, and they can easier acquire all the resources needed to operate effectively and satisfy all their stakeholders. The literature also indicates that corporate social disclosure is motivated by the need to legitimise the firm's activities (Hogner, 1982). Given that stakeholder expectations are high, a dominant notion is that stakeholders tend to deliberate on the activities which are acceptable, and companies, as members of that community, are expected to carry out their activities within the boundaries of what is deemed acceptable by that community (Wilmshurst & Frost, 2000). For instance, in the case that the firm's activities are detrimental to the environment, the management of the firm thus, seek re-establish its credentials through the disclosure of additional information (Zhang et al., 2013). Thus, given the increasing awareness of the firm's activities and initiatives in terms of environmental, economic and social performance, within the CSP concept, sustainability disclosure, mostly reporting, can be considered as one of the most relevant "booster" of the CSP (Pérez-Cornejo et al., 2019), where the firm is likely to take actions to legitimise their activities or ensure that their activities are acceptable by stakeholders.

Based on the above discussion, the legitimacy perspective has been applied as guiding framework to examine the relationship between CSP and the UN Agenda 2030 through sustainability disclosure, specifically reporting. The legitimacy framework acquires a much more significant consideration for firms involved in disasters or accidents with high environmental, economic and social impact. For

instance, the cruise companies involved in disasters, accidents, or scandals through their voluntary disclosure feel the need to repair their reputation, manage positively the public impressions, and consequently restore their image and preserve legitimacy (Corazza et al., 2020). In this sense, sustainability disclosure becomes crucial for improving the relationship with stakeholders through major transparency and preventing possible attacks able to compromise the threatened legitimacy. For instance, the cruise company Costa Crociere S. p.A. had to work hardly for recovering its image and reputation after the disaster of Giglio Island by Costa Concordia in 2012. In fact, the cruise company significantly has been completely focused to repair this negative situation through its sustainability disclosure, especially sustainability reporting, recognised as effective tool for restoring image strategies and enhancing company's legitimacy (Corazza et al., 2020).

2.3 | Reporting for evaluating corporate social performance in the cruise industry

Within the environmental, economic and social performance, corporate sustainability initiatives in the broad CSP perspective have received increasing attention, especially in the cruise industry (Jones et al., 2017). Different ways exist for defining corporate sustainability, for example as "meeting the needs of a firm's direct and indirect shareholders [...] without compromising its ability to meet the needs of future stakeholders as well" (Dyllick & Hockerts, 2002, p. 13). Other definitions concern also environmental and social goals which officially include the corporate strategy (van Marrewijk & Werre, 2003, p. 107).

The shipping industry has received criticism mostly because of its operating way and environmental impact, making more challenging to sustainable perform and to address the UN Agenda 2030. Different dilemmas have been caused from the economic evolution of the shipping industry, with regard to the efficiency of firms, being socially responsible and respectful for the context but taking into account the profitability. To that extend, within the CSP concept CSR has emerged, as a voluntary concept that can simultaneously enhance the performance of the company, while fulfilling societal values and expectations (De Grosbois, 2016; Wang et al., 2016).

The constant growth of the cruise segment in terms of passenger flows and vessel size[4] (Blas & Carvajal-Trujillo, 2014; Chen et al., 2017; Jones et al., 2017) has had both positive and negative outcomes, that is economic and social benefits and environmental impact (Larsen & Wolff, 2016; MacNeill & Wozniak, 2018). Thus, the cruise industry records relevant and large effects in terms of environmental and social impact beyond economic impact (Han et al., 2018; Jones et al., 2017). Consequently, the cruise companies tend to rethink and redesign their corporate social responsibility strategies

taking into debt account the environmental, economic and social impact of their activities and operations (Jones et al., 2016).

In the cruise industry, firms adopt strategies and operate for preventing and managing any negative social, environmental and economic effects of their activities, enhancing their CSP. Also, firms have been disclosing much more transparent and complete information through their annual sustainability reports and have been adopting sustainability disclosure practices (voluntary and mandatory), such as the sustainability reports, websites, external and internal information systems, and so forth (Bonilla-Priego et al., 2014; Han et al., 2018; Jones et al., 2017; MacNeill & Wozniak, 2018).

Otherwise, according to most previous studies on the topic, cruise companies tend to publish CSR and their overall CSP in order to maintain their good reputation through sustainability reports and transparency disclosure available for the public (Adams & McNicholas, 2007; Wang et al., 2016). That is to say that, according to the voluntary and mandatory sustainability disclosure practices, for example, sustainable reports regarding the environmental impact, all the internal and external stakeholders (employees, managers, suppliers and customers) can develop their opinion through information collected, about whether cruise lines environmentally sustainable perform and trustworthily behave (Wang et al., 2016), as well as relevant and confident knowledge about firms' CSP can be exchanged. For instance, Wang et al. (2016), in their study on the environmental efficiency of a cruise shipping company, argued that the Carnival Corporation group provided detailed disclosures about green policies and greenhouse gas protocol adopted, compared to other companies in various economic sectors, which offer forms of public disclosure about environmental, social, and economic performance, confirming that among the leading cruise companies, the Carnival Corporation group publishes detailed reports on social, economic, and environmental to increase corporate reputation positively impacting its CSP (Aureli et al., 2017; De Grosbois, 2016).

Several studies outline the positive reasons for reporting, namely increasing trust and social capital, reducing risks and avoiding negative impacts on corporate brands, but at the same time, sustainability disclosure and the related transparency can be considered opportunistic, since cruise companies use that to improve their reputation risk and image engaging more their stakeholders on the issues they wanted to focus for legitimising their actions and behaviours (De Grosbois, 2016; Font et al., 2016; Hall et al., 2017). On the other hand, the cruise companies used to improve their disclosure by providing information on sustainability especially for some specific events, such as accidents. For instance, the Carnival Corporation group significantly reduced its disclosure the year of the disaster, that was 2012 (Costa Concordia owned by Carnival was responsible of the disaster off the coast of Giglio island on January 13, 2012), and then increased its discourse on sustainability in the following years (Aureli et al., 2017). In this direction, as already outlined, several scholars have been investigating the role of sustainability disclosure as useful and effective tool able to restore the image of cruise companies after crisis, especially in the case of corporate manslaughter, like the Concordia's disaster (Aureli et al., 2016; Corazza et al., 2020). Specifically, Corazza

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[4]The international demand for cruises increased between 2009 and 2019 of over 28 million cruise passengers (CLIA, 2020).

et al. (2020) have investigated the reasons and ways in which cruise companies, specifically Costa Crociere cruise company, can overcome a legitimacy threat towards their voluntary sustainability reporting, and restore their image and reputation minimising the negative aspects of accidents and translating the attention to corporate operations, for instance using Artificial Intelligence models and narrative disclosures for reducing the attention to human victims as innovative techniques introduced in the direction of impression management.

However, although the cruise industry is focusing much more on sustainability, public disclosure is still scarce and missing, especially in the perspective in which sustainability reporting acts as "booster" of the CSP. Thus, in the current scenario characterised by a growing request to the overall firms to improve their CSP, sustainable performing to meet the SDGs, the stakeholders increasingly ask for greater accountability, pushing the same firms to seek for social, economic and environmental credentials, and consequently sustainability and CSP issues become more and more important (Rahim et al., 2016; Yuen et al., 2017). Sustainability disclosure research in cruise companies is still scarce (Wang et al., 2016) mainly regarding the SDGs in the frame of the CSP concept.

Hence, a clear explication on sustainability disclosure sources within the cruise industry considering the relationship between the CSP and the SDGs model is still absent. Previous research mostly analyses the cruise industry CSP and its sustainable development not adopting the vision and the perspective of the SDGs linked to sustainability disclosure. This article tries to fill this research gap, providing an integrative conceptual schema, by combining the CSP, the SDGs and sustainability disclosure models, in the cruise industry drawing from the legitimacy theory.

3 | METHODOLOGY

A qualitative research has been conducted to establish how their voluntary and mandatory disclosure, specifically non-financial reports and websites, is able to assess their CSP identifying and evaluating the processes and initiatives developed and implemented in meeting the SDGs.

Therefore, the case study approach is used (Yin, 2003), for achieving descriptive purposes. In fact, this research mainly addresses to describe the current state of sustainability disclosure, specifically non-financial reporting, for assessing CSP practices in meeting the UN Agenda 2030.

Otherwise, this qualitative study presents as limit that it is not able to validate theoretical hypotheses or move towards a 'grounded theory', because it represents the study of cases (Glaser & Strauss, 1967).

A cruise company has been chosen as case company because of its increasing and recognised environmental, social and economic impact (Spalding, 2016).

This study is focused on the cruise company Costa Crociere S.p.-A. for the following reasons: first, this cruise line company represents one relevant Italian brand owned by one of the market leaders in the ocean cruising industry, that is Carnival Corporation & PLC. Second, it is one of the cruise companies that pay increasing attention to the UN Agenda 2030. Third, this cruise line company has faced reputational, and image issues, because of a disaster that occurred in 2012 which had high social and environmental impact on the territory.

Data have been collected using the official non-financial documents of the cruise company searching using Internet from 2016 to 2018. Accordingly, has been utilised all the available published documentation (non-financial statements, official papers, archival data, etc.).

Then, this study conducts a manual content analysis, widely utilised in the research, to analyse social and environmental disclosures in the accounting and reporting field (Guthrie & Parker, 1990; Milne & Adler, 1999). This methodology better captures the content and amount of non-financial disclosures (Beck et al., 2010; Lajili & Zéghal, 2005). The technique of manual content analysis for annual non-financial reports is broadly applied for collecting data and codifying qualitative and quantitative information defining specific categories. The studies using content analysis indicate that the basic unit for coding is represented by the analysis of specific textual elements (words, sentences or portions of pages)(Gray et al., 1995).

Accordingly, adopting manual content analysis text units were categorised in specific groups towards all the sustainability disclosures sources. Then narratives in annual sustainability reports have been analyzed and evaluated using "content analysis human-coded" (Beattie et al., 2004; Smith & Taffler, 2000). This study adopts the "meaning orientated" (subjective) approach, which considers thematic content, emphasising the underpin subjects in the texts investigated (Krippendorff, 1980, p. 63), instead of "form orientated" considering word occurrences (Weber, 1990). The "meaning orientated" approach gives the chance to identify the topical parts towards users' opinion to highlight the screened messages in the narratives (Smith & Taffler, 2000). Hence, this study analyses voluntary and mandatory disclosures within the cruise company conceiving them as narratives (thematic units). The annual reports with all their content and official papers available on the website have been analysed and categorised outlining their meaning with concern of the phenomenon investigated. Here below there is the description of the steps followed for the empirical analysis of the selected organisation. First, the official non-financial documents were collected searching on Internet. Second sustainability reports were assessed (years 2016–2017–2018). Third specific "key words" within the non-financial documents collected were explored, such as "corporate social responsibility," "CSR," "corporate social performance," "CSP," "sustainable development," "sustainable development goal," "SDGs," "sustainability reporting," "disclosure," "sustainability disclosure," and "sustainable performance." Fourth, at the close of the identification of the key words, through manual content analysis for a comparison between the collected documents looking at the content of communication and language style (words and quotes utilised) used for positively affect their CSP in meeting the SDGs in their sustainability reporting. The analysis of the websites and all the available published documentation

(non-financial statements, reports, non-official papers, archival data, and so forth), have been crucial to categorise the firms based on some detailed dimensions, that is, the consideration of CSR and CSP terms into sustainable reports, the presence of SDGs into sustainable reports, the existence of specific plans and actions within the sustainability disclosure sources about SDGs in the broad perspective of CSP. This study briefly describes the initiatives and actions performed by these companies according to the UN Agenda 2030 considering the CSP issue, also highlighting, explaining and mentioning a few short quotes (from sustainability reports/non-financial disclosure) considered more relevant for meeting the SDGs, as well as conducting a longitudinal analysis where the content of the sustainability reports is analysed comparing three different years (2016–2017–2018).

4 | RESULTS

Costa Crociere S.p.A. adopts a sustainability plan that represents the company's itinerary to sustainable development and displaying company's priorities and vision about to responsible innovation with high concern of its CSP. Creating long-term value through a strategy of integrating sustainability into all aspects of the business is an objective that can only be achieved by listening to and directly engaging all stakeholders, especially in a complex system like the cruise industry, characterised by dynamic relations with the local communities in the ports of call. Thus, Costa Crociere S.p.A. pays an increasing attention to sustainability by trying to achieve the 17 SDGs through their CSP processes and practices. Besides, through the non-financial reports, it is possible to read their duty to improve their reputation and be considered worthy of trust by their stakeholders and the overall community through "transparent and honest" non-financial reports. Costa Crociere S.p.A. presents, also, a clear website with areas completely dedicated to sustainability goals, the same homepage shows the high interest for sustainability, evidencing the goals already achieved, or ongoing with details about the actions and any practices developed and implemented.[5]

The results also show that the company promotes the dialogue with multi-stakeholders, especially to share the sustainable transformation, that consists of the priority or goals meeting single or combinations of SDGs positively affecting its CSP. In more details, the company adopts CSP initiatives to meet the SDGs evidencing these activities mainly in the sustainability reports that represent the main documents required by the European Directive 2014/95/EU for the disclosure on strategic resources managed by the companies, that is, the human resources (Di Vaio, Palladino, et al., 2020; Di Vaio, Syriopoulos, et al., 2020).

An integral part of this approach is the desire to inspire and guide the decision-making process at all levels of the organisation, leading to the definition of sustainable development objectives aimed at triggering processes of positive transformation and change,

inside and outside the Company throughout the value chain. In this sense, in line with the vision of other global operators, Costa decided to link its Sustainability Plan to the UN Agenda 2030 for sustainable development and the associated goals, taking up the challenge of being a key player and meeting the SDGs by monitoring the relevant issues and identifying solutions that are innovative, reproducible and scalable.

One of the main ways to achieve the UN Agenda 2030 in the CSP perspective consists of creating a global sustainable mobility model. Theoretical and empirical research and technological progress, have changed energy sources making them clearer and much more accessible. The regulatory framework on which Costa's Environmental Plan is based is the International Convention for the Prevention of Pollution from Ships (MARPOL). The results obtained through the manual content analysis on the sustainability reports in 2016, 2017 and 2018 highlight a great effort of the company to adopt several initiatives addressed to SDGs. Especially, the SDGs #11, #12 and #17, that is the commitment for the local community in the port destinations, the responsible consumption and production, and the partnerships. Tables 1, 2 and 3 show several initiatives for these SDGs highlighting also major quotes linked to the SDGs.

Indeed, through the prevalent qualitative information, this study outlines that the company often describes the initiatives, read as CSP practices, mentioning the name and role of partners involved. For example, regarding the broad project "COSTA's Surplus Food Donation," that embraces several European countries, the company highlights in its sustainability report the organisation "Les Banques Alimentaire des Bouches du Rhone" as the major partner, as well as "Banco Alimentare Onlus," this last partner acts in Naples, one of the most relevant cruise destinations. Also, the adoption of one initiative can meet several SDGs. However, also quantitative information supports the detailed description of the multiple initiatives promoted and implemented by the company, for example, through some percentages useful to understand the economic, social and environmental impacts. Indeed, each sustainability report ends with summary tables of the results about initiatives adopted. Otherwise, taking into account that the SDGs was introduced since 2015, the comparative analysis among three sustainability reports outline that the amount of information (qualitative and quantitative) on SDGs is relevant in 2018. Thus, this report is also divided in two main sections: "the initiatives adopted" (present time) and "the initiatives to adopt" (future time). The first section has been processed to verify also if the statements in the reports have been actually implemented (e.g., COSTA's Surplus Food Donation).

Regarding other SDGs, especially the SDGs #6, #7 and #8, the content analysis mainly highlights quantitative information thanks to the development and adoption of energy performance indicators (e.g., GRI 302-1 Energy consumption, GRI 305-1 Total direct GHG emissions, GRI 302-3 Energy Intensity, GRI 305-4 GHG Emissions Intensity, and so forth). It is clear that the 2018 sustainability report allows us to make a much more accurate analysis for quantitative information also because of the data comparative analysis in the summary tables about 3 years.

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[5]For more details see: https://www.costacruises.co.uk/B2C/GB/sustainability/Pages/default.aspx.

TABLE 1 COSTA sustainability activities (2016)

SDGs	Initiatives	Quotes
1: No poverty	—	—
2: Zero Hunger	• Food Sustainability on board	"*The Sustainable Development Goals include six points referring to the vital role played by food security and nutrition in the attainment of many continuing development priorities such as health, wellbeing, poverty eradication, sustainability and environmental protection*"
3: Good Health and Well-Being	• Healthy and sustainable food experience	—
4: Quality Education	• (LA9) Training (Total hours of training) • Villa Figoli (Academy of advanced training for shipboard hotel services) • Whale Protection Training Program • Employee volunteering Program • Arison Maritime Center • CSMART Academy • Academy of Advanced Training for Shipboard Hotel Services • 8 Training Schools • Academia Barilla • Cantine Ferrari • CAST (Centro arte, scienza e tecnologia dell'alimento)	"*2016 was a good year for us in terms of creations of jobs*"
5: Gender Equality	• (G4-10) Shipboard employee count • (G4-10) Shoreside employee count • (LA1) Personnel turnover • Gender Energy Program • Sodalitas Diversity & Inclusion Award • Parks Liberi e Uguali • Valore D	"*The multicultural setting of the workplace, with employees from 70 different nations, is a valuable opportunity to understand the needs of an international and heterogeneous clientele and to integrate innovative solutions into the product*" (as well as) "*Integration of people with disabilities*"
6: Clean Water and Sanitation	• (EN8) Water withdrawal/consumption • (EN22) Wastewater • (EN23) Waste produced • Warka water project • Integrated Waste Management Plan	"*Costa Cruises is well aware of the need to respect and protect water resources, and accordingly works constantly to research and develop more advanced systems so as to reduce consumption and promote recycling*" (as well as) "*Treatment of the wastewater produced on board is a delicate management issue in relation both to the impacts generated directly on the marine environment and to the protection of the health and safety of workers*"
7: Affordable and Clean Energy	• (EN3) Energy consumption within the organisation • (EN5) Pattern of fleetwide fuel consumption • (EN15) Total direct and indirect GHG emissions by weight • (EN18) GHG emissions intensity • (EN21) Air Emissions • Costa Mediterranea: a LAB for energy efficiency	—
8: Decent Work and Economic Growth	• Social Aspect – shipboard personnel • Smart Working	—
9: Industry, Innovation and Infrastructure	• Pepper onboard • Costa next	"*Driven by innovation, we are designing our future ships so that they will provide truly memorable experiences exceeding guests' expectations while creating a more sustainable world*"

(Continues)

TABLE 1 (Continued)

SDGs	Initiatives	Quotes
10: Reduce Inequalities	• Fondazione Veronesi projects	"Costa's ships were used to host initiatives aimed at backing projects and raising funds for associations providing support for people with disabilities and doing research into genetic diseases"
11: Sustainable Cities and Communities	• Naples' Museo • Real Bosco di Capodimonte • Responsible citizen • Fathom (traveling for lasting enrichment and growth. It expands the social impacts experience)	"Employee volunteering program is structured to take full advantage of the very wide range of skills possessed by Costa's pool of human resources both in the shore side offices and on board ships"
12: Responsible consumption and production	• PINBAS 2014 National Food Waste Prevention Plan • Gadda Law • Milan protocol • Italian cuisine in the world • Healthy and sustainable food experience • Shipboard waste categories (MARPOL) • CIAL • Aluminum: collection, recycling and awareness raising	"Among the tools implemented is a platform for the mapping of food wastage and losses designed to support all stakeholders in defining the measures needed to prevent food waste, facilitate sharing of best practices and monitor progress made over time" (in add) "The business intelligence software used enables the analysis of detailed comparative data regarding shipboard energy consumption"
13: Climate Action		"Respect for the environment is not just a moral obligation for Costa Cruises, it is the way forward on the path to sustainable development in a complex, rapidly expanding sector like the cruise industry"
14: Life below water	• Hull clearing operations • Sequential ballast water • Whalesafe Protocol of Conduct • Giglio island: site remediation	"The monitoring at Giglio Island is almost unprecedented in Italy and indeed across the Mediterranean region. The data gathered covers all the components of the marine environment: water circulation and currents at all depths, particle size characterization of the sandy sea bed, the presence of chemical pollutants"
15: Life on Land	—	—
16: Peace, Justice and Strong Institutions	—	—
17: Partnerships for Goals	• Agrimontana gelato • Università di Scienze • Gastronomiche (UNISIG) • Sustainable wines • Barilla • Illy • Carlsberg • Winnow Cook Smarter • KLM • CNR • Wärtislä • Università La Sapienza – Roma/CIBM Livorno • Oceanomare – Delphis • UniGenova/CIBM • Fondazione Veronesi • Fondazione Francesca Rava • Accademia della Marina Mercantile • Regional and provincial public bodies • European social funds • Valore D	"In 2016 Costa began a partnership with Winnow Cook Smarter. The goal was to cut food waste in each step of the shipboard food preparation process. The operational plan included mapping of wastage at food preparation processing level" (in add) "the dialogue and consultation with stakeholders was ongoing in 2016, partly so as to proceed with the implementation of the priorities already mapped out in the Sustainability Plan and partly so as to assess other aspects emerging on the path to integration of sustainability in the business"

Source: Authors' processing on Costa Sustainability Report, 2016.

TABLE 2 COSTA sustainability activities (year 2017)

SDGs	Initiatives	Quotes
1: No poverty	—	"We are determined to mobilize the means required to implement this Agenda through a revitalized Global Partnership for Sustainable Development, based on a spirit of strengthened global solidarity, focused on the needs of the poorest and most vulnerable and with the participation of all countries, all stakeholders and all people"
2: Zero Hunger	• Slow Food Foundation for Biodiversity's Food Gardens in Africa project • Food Gardens in Africa promoted by Slow Food Foundation for Biodiversity	—
3: Good Health and Well-Being	• Support initiatives aimed at improving the quality of life of people in need and future generations • Promote wellness and a responsible, healthy lifestyle • Slow Food Foundation for Biodiversity's Food Gardens in Africa project • Food Gardens in Africa promoted by Slow Food Foundation for Biodiversity	"Hence the focus on health and wellness, a healthy and balanced diet on board, exercise and a product with wide appeal aimed not only at repeaters but also at first time cruisers particularly young people who are becoming eager to experience the world through travel and see cruising as an opportunity for responsible tourism and active participation"
4: Quality Education	• Facilitate the access of young people to specialist training • School of Trades project • School-to-work transition scheme • "Bollino di Qualità Educativa" award • Environmental compliance manager (program) • IKEA project • ports of Cochin, New Mangalore and Marmugao • CSMART (Carnival Maritime's state-of-the-art training academy	"Costa's shoreside and shipboard employees belong to dozens of different professional families"
5: Gender Equality	• Promote cultural diversity and a socially inclusive environment • Encourage each person to make their own individual contribution so as to capitalise on the great cultural diversity and wealth of professional experience of the workforce • Facilitate social inclusion and economic development in the local communities Costa Cruises engages with • Italian Charter for Equal Opportunities and Equality at Work • Diversity & Inclusion program	—
6: Clean Water and Sanitation	• Promote the sustainable energy • Environmental plan • Stop the Drop • Wastewater treatment integrated waste management plan • Alliance with CiAL—CONSORZIO IMBALLAGGI ALLUMINIO • Effective management of waste in a closed system	—
7: Affordable and Clean Energy	• Energy efficiency project • Reduction of fuel use and engine emissions • Rational management of shipboard incinerators • Optimum use of the HVAC system in the public area • Optimum regulation of the HVAC system	—
8: Decent Work and Economic Growth	• Adoption of the Italian charter for equal opportunities and equality at work • Sm@rt working project • Sm@rt working award	—

TABLE 2   (Continued)

SDGs	Initiatives	Quotes
	• Maximise our commitment so as to guarantee the safety of guests and crew members • Set new standards that go beyond international regulatory • Requirements Promote a safety-centric corporate culture • Encourage healthy eating on board for guests and crew	
9: Industry, Innovation and Infrastructure	• Innovation in the area and realise low impact new ships • Support research in order to develop innovative solutions applicable fleetwide • Design ships with low environmental impact and favour cutting-edge propulsion systems • Develop new products meeting guests' needs and expectations while responding to the evolution of the cruise market • -Installation of technology to increase the amount of waste heat recovered from engine cooling water.	—
10: Reduce Inequalities	—	—
11: Sustainable Cities and Communities	• Costa Neoromantica ship supports the communities in Madagascar affected by the cyclone • LEED for cities • Being socially accountable ashore and at sea • Respect the local community and promote sustainable tourism • Contribute to the fostering of local traditions and the enhancement of artistic and cultural heritage • Encourage awareness of and respect for the culture and customs of the countries visited	"*Sustainability is an essential part of this new approach, which hinges on respecting cultures, enhancing the port communities that our ships visit, collaborating proactively with local stakeholders, generating opportunities for long-term development and making a meaningful impact on society*"
12: Responsible consumption and production	• 4 GOODFOOD program • "GADDA LAW" 166/2016 • Slow Food Foundation for Biodiversity's Food Gardens in Africa project • Food Gardens in Africa promoted by Slow Food Foundation for Biodiversity • Taste don't waste campaign for responsible food consumption on board • Surplus food donation from a ship in Savona in partnership with the Food Bank Charity-Banco alimentare • Costa Diadema Food donations, also in Civitavecchia • Sensitise customers to the importance of the responsible use of resources (water and energy) • Costa Diadema project: the surplus of food donated to needy communities in Savona and Civitavecchia • Promote the recycling of used materials • Support projects for the circular economy • Food waste and promote responsible consumption • Convert the value and taste sensations of the Mediterranean diet • Reduce food wastage	—
13: Climate Action	• Increase energy efficiency and reduce emissions from the use of fuel by 25% • Rationalise routes and optimise the itinerary plan • Help protect water resources in areas where water is a scarce resource • Reduce shipboard water consumption	—

TABLE 2 (Continued)

SDGs	Initiatives	Quotes
	• Promote the development of waste recovery and recycling projects • Environmental Management System • Company's Environmental Plan. • Environmental Compliance Plan (ECP)	
14: Life below water	• Research to protect the earth's biodiversity and the marine ecosystem • Help safeguard the marine environment • Conserve and enhance the natural environment in the destinations visited • Restore to the Isola del Giglio local community their terrestrial heritage and marine environment • Protection of ecosystems and marine life • Institute of Marine Sciences (ISMAR) • Sea bed restoration project	—
15: Life on Land	• Help safeguard the marine environment • Conserve and enhance the natural environment in the destinations visited • Restore to the Isola del Giglio local community their terrestrial heritage and marine environment • Mapping Ocean Wealth project • Slow Food Foundation for Biodiversity's Food Gardens in Africa project • Food Gardens in Africa promoted by Slow Food Foundation for Biodiversity	—
16: Peace, Justice and Strong Institutions	—	—
17: Partnerships for Goals	• Agreement signed with Vueling • Agreement renewed with IbericA • Signature for "Alliance for the circular economy" • Partnership with the Food Bank Charity-Banco alimentare • Partnership with "I Borghi più Belli d'Italia" • Foundation Umberto Veronesi • Pink is a good project • Seaside stroll in pink (that crew and guest from the ship tool part to local citizen • Establish partnerships aimed at sustainable development • Prioritise sourcing of local suppliers • Develop partnerships with enterprises committed to responsible management of the supply chain • Collaborate with the main ports of reference so as to share development plans and work to create shared value • "Feeding the world from the ocean" • Global Aquaculture Alliance's; Best Aquaculture Practices • Oleificio Zucchi, partner of Legambiente	—

Source: Authors' processing on Costa Sustainability Report, 2017.

Otherwise, although most quantitative information is missing, in the 2017 Sustainability Report Costa there are numerous quotes clearly linked to sustainability issue and the CSP processes and initiatives, in order to meet the 17 SDGs. For instance, this Report states that "reputation and trust" are the major factors for making successful the cruise industry meeting the sustainable development goals, especially ethical standards of conduct and the introduction and improvement of effective means of gathering feedback from customers and partners (e.g., Costa Club, loyalty programs, rewards program, and so forth). At the same time this Sustainability Report outlines the constant and strong duty of the company in meeting environmental sustainability goals through the activation of partnerships with other organisations, particularly ports, as shown by the signature of specific environmental plans, according to the European and

TABLE 3 COSTA sustainability activities (year 2018)

SDGs	Initiatives	Quotes
1: No poverty	—	—
2: Zero Hunger	—	—
3: Good Health and Well-Being	• The first volunteer from the NGO Mercy Ships	—
4: Quality Education	• CSMART • Genderenergy • School to work transition Program • Performance Management system • Employer Value Proposition (EVP) • School of Trades project • Professional Training • Course for Pastry Chefs • Cornell University • Master • General Management Program • All You Can Learn (e-learning platform) • General Management Program • In-Presa • Villa Figoli Academy • School-to-work transition • Sailor Project • Share a Meal	"*Environmental Plan includes training courses for all shoreside and shipboard employees to raise their awareness of environmental issues and make sustainability even more ingrained*" (in add) "*School of Trades project continued in 2018, including several new partnerships with international brands like Campari, as well as leading training institute*"
5: Gender Equality	• School to work transition Program (4 female students embark on Costa Fascinosa) • Bollino per l'Alternanza di Qualità (BAQ) Award • W.I.D.E. (Warm Hospitality, Innovation, Diversity, Enrichment) • Costa's Diversity & Inclusion program • LGBT people • Manifesto for Female Employment • Genderenergy • Disability Awareness program • *Alla*	"*Costa is committed to the development of a model of integration designed to guarantee an inclusive work environment that respects diversity, promotes the expression of talent and creates opportunities for cultural enrichment through social relations*"
6: Clean Water and Sanitation	• Halve Food Wastage by2020 • Total consumption of water (per person per day) (−4.67%) • Water produced on board (compared 2017) (+0.69%) • Water produced on board (70.99%) • Water bunkered from port facilities (29.01%) • Dry Bilge Program	"*The Company seeks to minimize water wastage in all its marine operations, partly by means of state-of-the-art purification devices (reverse osmosis systems) fitted and upgraded on more and more fleet members*" (In add) "*In 2018 there were eight spills of lubricating oil, gray water and treated sewage, and all eight were minor incidents dealt with by the shipboard personnel, who are regularly trained to take all possible steps to clean up and minimize the environmental impact of a spill in line with Company procedures*"
7: Affordable and Clean Energy	• Ship Energy Efficiency Management Plan (SEEMP) • Neptune Engine Environmental (NEE) • World • Ports Sustainability Program (WPSP) • GRI 302-1 ENERGY CONSUMPTION • GRI 305-1 TOTAL DIRECT GHG EMISSIONS • GRI 302-3 ENERGY INTENSITY • GRI 305-4 GHG EMISSIONS INTENSITY • Environmental Ship Index (ESI) • Company's Environmental Plan • Environmental Management System (EMS)	"*In 2018 we also continued to carry out important improvement actions to enhance energy efficiency fleetwide. These initiatives are in line with Carnival Corporation's goal of reducing its carbon footprint by 25% by 20,203, which was in fact achieved a couple of years ahead of schedule at the end of 2018 (−27.6%)*"
8: Decent Work and Economic Growth	• Work-life balance and flexibility • Smart Working • GRI 102-8 INFORMATION ON EMPLOYEES • Flexible Benefits platform • X-MAS Pasta Evening • Open Heart of the Salvation Army	"*In 2018 Smart Working was extended, increasing from one to two the number of days a week when shore-based employees can use remote work locations and introducing the project in our branch offices in Spain and France. More flexibility regarding the place and hours of work enables greater employee empowerment ... resulting in mitigated environmental impact*"

TABLE 3 (Continued)

SDGs	Initiatives	Quotes
9: Industry, Innovation and Infrastructure	• Happy Birthday COSTA • Ecospray • COSTA Futura	*"The joint efforts of Ecospray, Costa and Carnival Corporation led to the world's first AAQS for marine engines, specially adapted for the confined spaces on board, making the Costa Group the industry leader for the promotion and development of innovative and sustainable solutions for regulated pollutants"* (in add) *"The kick-off of the program directly involved all our employees, who were engaged in a series of activities aimed at mapping their individual skills"*
10: Reduce Inequalities	—	—
11: Sustainable Cities and Communities	• Isola del Giglio • MoU with Grand Port Maritime of Marseille • Partita del Cuore • Festival of Sustainable Development • Terminal Amerigo Vespucci (Roma Cruise Terminal) in Civitavecchia • Together for Genoa • Active Tours • Food Tours • Joy of Moving Project • Campaign Promoting Tourism Liguria • LEED (Leadership in Energy and Environmental Design) for Cities • Helix Cruise Center in Barcelona	*"Following the Morandi Bridge collapse in Genoa on August 14, 2018, Costa decided to act at once and undertook a series of initiatives to help the city overcome the emergency"*
12: Responsible consumption and production	• 4GOODFOOD • Halve Food Wastage by2020 • COSTA's Surplus Food Donation • Seatrade Award 2018 board, Recovery • Taste don't Waste • Stop the Drop • Can project • GRI 306-2 WASTE BY TYPE AND DISPOSAL METHOD • Garbage Management Plan • Total garbage produced on board • Garbage (per person per day) • Effective management of waste within a closed system (Reduction, Separate collection and processing of waste streams, Disposal, Recycling where possible, Reuse on board)	*"This approach to environmental protection is totally consistent with the UN's 2030 Agenda for Sustainable Development, that agenda being incorporated by Costa in relation to the analysis of potential impacts, with particular regard to Goal 12 (Responsible Production and Consumption), Goal 13 (Climate Action), Goal 14 (Life Below Water), and Goal 15 (Life on Land) and central to the identification and planning of its activities"* (in add) [Carnival Corporation in order to] *minimizing environmental impacts on land and sea* [is cooperating with Bellona Fundation for] *the Protection and fostering of the heritage of the places visited, and selection of suitable innovative infrastructure are key elements forming the basis of a structured dialogue leading to the development and furtherance of increasingly sustainable tourism"*
13: Climate Action	• Advanced Air Quality System (AAQS)	
14: Life below water	• Operation Oceans Alive program • Environmental Excellence Award 2017 • Isola del Giglio: Environmental Restoration Plan	
15: Life on Land	—	
16: Peace, Justice and Strong Institutions	—	—
17: Partnerships for Goals	• Amazon • ESI Implementation Protocol (Port of Marseille) • Port of Palermo • Les Banques Alimentairs des Bouches du Rhone • Istituto Giannina Gaslini Children's hospital (Genoa, Italy) • AIRC (Italian Cancer Research Association) • ASVIS (Italian Alliance for Sustainable Development) • Istituto Turistico Buonarroti (Genoa, Italy) • Kinder + Sport • Fundació Bank dels Aliments Food Bank Charity	*"For Costa the relational approach is therefore the method of reference for fostering innovation and driving important corporate – and, by extension, social – changes. The goal of the collaborative process is to pool the skills and know-how of all stakeholders so as to establish shared objectives and identify scalable solutions"*

TABLE 3 (Continued)

SDGs	Initiatives	Quotes
	• Terminal Amerigo Vespucci (Roma Cruise Terminal) in Civitavecchia • Qatar Tourism Authority (QTA) • Singapore Tourism Board and Changi Airport Group • Fly&Cruise project in Asia. • CiAL (Consorzio Imballaggi Alluminio, Italy's National Consortium for the Recovery and Recycling of Aluminum) • ARPAT (Tuscan Regional Environmental Protection Agency) • ISPRA (National Institute for Environmental • Protection and Research)—La Sapienza di Roma, CIBM (Centro di Biologia Marina ed Ecologia Applicata di Livorno) • DISTAV Department of the University of Genoa • Bellona Foundation • Valore D • Campari • Banco Alimentare	

Source: Authors' processing on Costa Sustainability Report, 2018.

Italian Regulations on the topics. In addition, in this Report it is clear the attention paid by the cruise company to health and poverty issues, meeting the SDGs #2 and #12, as already said, through the activation of a surplus food donation scheme in partnership with the Italian food bank charity (Fondazione Banco Alimentare).

Moreover, Costa not only tries to improve its reputation and image about its behaviour positively affecting its CSP, especially involving the community destinations that did not have a good opinion about the cruise company and did not trust it for different reasons, such as the accident at Giglio of Costa Concordia, but the company includes in its non-financial reports also other aspects in achieving the SDGs, indeed, the 2017 company's report mostly outlines the development and implementation of educational and training initiatives for its employees at all levels of the organisation regarding anticorruption and antitrust policies (see Table 2).

The cruise industry is global by nature, meaning that this business setting is highly diversified and multicultural; for this reason Costa committed to a balanced approach based on cultural inclusion and capitalising on the diversity offered by both the local communities and workforce. For example, as concerns the W.I.D.E. (Warm Hospitality, Innovation, Diversity, Enrichment) initiative (see Table 3).

The company aims to achieve the SDG#5, also through specific inclusive programs (e.g., "School to work transition Program," "4 female students embark on Costa Fascinosa," "Costa's Diversity & Inclusion program," etc.). Moreover, the initiative called "Isola del Giglio: Environmental Restoration Plan" paid a significant attention to the biodiversity to meet the SDG#14 (see Table 3).

The top priorities for Costa include the conservation of the marine environment and its wonderful natural treasures. The company operates to create value and share it with the local communities in all port destinations, fostering the development of an ecosystem that continuously evolves through a structured sustainable development path.

Costa's Environmental Plan concerns the overall Sustainability Plan, including the SDGs, and facilitating the implementation of energy efficiency measures on board, also through a constant and continuous training and educational action of crew and guests. This approach to environmental protection is totally consistent with the UN Agenda 2030, especially with concern to the SDGs #12 (Responsible Production and Consumption), #13 (Climate Action), #14 (Life Below Water), and #15 (Life on Land).

5 | DISCUSSION

The findings outline the significant role of sustainability disclosure sources in providing useful information and details regarding the strategy and management policies, specifically the CSP processes and initiatives, to meet the SDGs.

Costa Crociere S.p.A shows a relevant sustainability and community orientation; indeed, it adopts specific CSP initiatives for reducing negative environmental and social effects on the territory. Also, as shown from the special award received, this cruise company presents a dynamic strategy emphasised on the territory economy by creating strong relationships with local and international institutions in order to develop and adopt strategic decisions for promoting the development of the territory and the community.

Thus, this company aims to sustainable performance the UN Agenda 2030 viewpoint focusing on social sustainability development, where the environmental and economic sustainability actions have been considered instrumental and crucial for positively impacting on CSP and minimising the negative impact on the destinations, because of the specific aim to improve reputation and image and be considered worthy of trust by the community destinations and stakeholders.

In summary, the presence in non-financial reporting and websites of the company, as sustainability disclosure sources, of specific elements read as CSP processes and initiatives for meeting the SDGs framework in the world business, means that the company sustainably perform in its strategic and operating management. Indeed, the main documents processed explicitly mention as key concepts of its strategies and policies the UN Agenda 2030, the sustainability disclosure, including some key words such as reputation, image and trust, by highlighting that there is a strong orientation to the sustainable issues in the CSP perspective.

6 | THEORETICAL AND MANAGERIAL IMPLICATIONS

The results of this study should be considered by academics and managers outlining how in specific sectors it is clear that sustainability disclosure, mostly reporting, can be considered as an useful and effective tool able to positively foster the CSP in specifically meeting the UN Agenda 2030, and consequently improve the reputation, image and the way to be considered worthy of trust by consumers, investors, communities, and more in general, all the stakeholders, in the stakeholder engagement viewpoint. In more detail, it is necessary for firms to focus on an ethical behaviour and sustainability disclosure for improving their CSP to meet the SDGs and, thus, clearly and actually disclose their own CSP behaviours and actions.

Therefore, for the academics, the starting point consists of investigating sustainability reporting as a "booster" of the CSP, in meeting the SDGs model, confirming the central role of sustainability disclosure to improve the CSP for achieving the SDGs in the cruise industry, outlining the best sustainability reporting practices to achieve the UN Agenda 2030. Moreover, this study provides a further and interesting study on the cruise industry, contributing to expand the existing research and knowledge on the cruise industry, which is a segment still under represented with reference to the issues investigated, especially sustainability disclosure and CSP through the lens of the legitimacy theory.

This study should support the practitioners to better define the content of non-financial reporting enhancing the quality of disclosure on SDGs, with major concern about the main CSP processes, outcomes and ways, through some key concepts. Thus, the relevance of some organisational variables, such as reputation, image, trust among stakeholders for improving sustainable performance through the enactment, engagement, and active participation of the main stakeholders (e.g., consumers, ports, institutions, and so forth), the training and education issues for any players inside and outside the same companies, and the assessment and measurement of sustainable performance, specifically the CSP, with more quantitative data, using accounting managerial tools. In this direction, sustainability reporting is not easily conceived and used as an instrument of marketing communication with stakeholders focused on market, social and economic aspects (Amelio, 2017), where information can be also manipulated or presented by firms for improving their reputation and image, but the firms thanks to the sustainability disclosure, through reporting, acting

as booster for the CSP, can really and clearly show if and how they effectively sustainable perform at achieving the SDGs. Otherwise, it is clear that firms adopt sustainability disclosure for putting out and promoting their CSP processes and initiatives to sustainable perform, but they really still require effective support towards training and constructive debates, in order to have the awareness to sustainable behave with respect of all the stakeholders (Dumay et al., 2019).

Nowadays, effective training and engagement actions for firms, mostly top and middle managers, are required for facing the alarming events in the current era (e.g., healthcare and economic emergency related to the COVID-19 pandemic in 2020) with negative effects on reputation and image of the business world and the SDGs for disclosing useful and real information about. Thus, this study outlines that firms need to enhance their knowledge to better define and implement sustainability reporting practices, able also to improve their reputation and image and for being considered worthy of trust by their stakeholders, investors and consumers. According to previous research, educational and training programs represent one most effective solution to adopt for developing the required skills and knowledge to reporting professionals (Dumay et al., 2019; McGrath & Powell, 2016). Moreover, to give major credibility to non-financial reports, managerial and analytical tools should be adopted for gathering data and for assessing and measuring the sustainable performance (Lock & Seele, 2016).

Indeed, although the cruise company investigated shows, through its sustainability disclosure practices, to pay a relevant attention to its CSP actions to meet the SDGs, in the reports and documents processed it is possible to outline the scarce evaluation and measurement of the SDGs and consequently its CSP with specific indicators and effective managerial solutions, especially in terms of the outcomes of its CSP and SDGs policies and relevant non-financial key performance indicators which are still not clear and well developed. Thus, it should be useful to support this company through training and effective guidelines for acquiring knowledge and skills regarding the measurement of the impacts of sustainability disclosure, mostly non-financial reporting, for improving reputation and image and being considered worthy of trust at achieving some specific SDGs, highlighting the link to the same SDGs and their targets. Regarding the reporting frameworks, firms also need more clarity for creating the link between SDGs and established reporting frameworks and standards in the frame of the European Regulation also comparing data between firms. Therefore the promotion of the commitment of community, socially, environmentally and economically affecting the cruise destinations make the CEOs and top management able to develop and adopt best practices for improving their reputation and image and where firms and the all players in the community (stakeholders, institutions, interested parties, and so forth) work together and are completely committed and engaged one in the other and one for the other.

6.1 | Policy recommendation

This study provides useful and interesting suggestions for policymakers for implementing effective interventions able to close

the gap between the cruise industry, still under represented, and their partners in being sustainable. In this direction, policymakers can collect more information and data by the same cruise industry through their sustainability reporting and define together actions and policies for being all of them sustainable. For instance, the development and application of adequate fiscal policies, or the effective allocation of resources to infrastructure and facilities can really support sustainable development at global level. At the same time, this study can better support the dialogue between the cruise industry and policymakers with positive effects on their constructive collaboration and cooperation in the perspective of sustainability development. In fact, some authors have outlined the numerous criticisms and difficulties between the local community and the cruise industry, either in port of call or home port, where the cruise companies receive very negative opinions and face difficulties because of their high environmental, economic and social impacts, (Asero & Skonieczny, 2018; Ketz et al., 2019; Vayá et al., 2018), like for instance, the recent pressures from the movements of "No Grandi Navi"(No big ships) and "Italia Nostra" (Our Italy) in the Venetian lagoon (Asero & Skonieczny, 2018). For this reason, sustainability disclosure, specifically sustainability reporting, with also innovative way to communicate and legitimate the image and reputation of the cruise companies, should support the meeting between these actors, cruise companies and local communities and the overall stakeholders for thinking and building together effective but "sustainable" policies.

7 | CONCLUSIONS

This paper aims to analyse the cruise industry adopting a conceptual schema through the combination between the following topics, the CSP, the SDGs model, and the sustainability disclosure framework (non-financial reporting), drawing from the legitimacy theory. Thus, this study investigates whether in this major cruise company, sustainability disclosure practices (i.e., non-financial reports, websites, and so forth) can be effective and helpful for assessing and fostering its CSP to meet the UN Agenda 2030, in sustainable performing and improving its reputation and image and being considered worthy of trust by their stakeholders and the entire community.

This research contributes to research and practice in different ways. In fact, the study provides a broader and different reading of sustainability reporting as a "booster" of the CSP in meeting the SDGs and give a further interesting application of the legitimacy theory related to sustainability disclosure issue. Also, this study can significantly contribute to further develop knowledge about the cruise industry, which represents a segment still under researched regarding its ethical, social economic, and environmental practices (Corazza et al., 2020). Moreover, for the practice, this study offers useful suggestions allowing to systematise the content of non-financial reporting by improving the quality of disclosure to achieve the SDGs, with focus on CSP processes, outcomes and ways.

However, this study presents some limitations, mostly related to its nature as qualitative study. Specifically, although this study

gives interesting inputs for future considerations about the specific industry and its ways to sustainable perform, the results are not able to be generalised, also because only one cruise company experience has been investigated. Second, this research does not aim to develop a new theoretical framework or rethink about existing theories, specifically the legitimacy theory, but easily this study provides a different application of the existing theory, without giving elements for thinking and elaborating a theoretical framework for investigating the specific topics taken into account.

8 | FUTURE RESEARCH PERSPECTIVES

According to previous studies, the results highlight that it is necessary to go beyond the easy relabelling for creating the conditions required to sustainable perform in the frame of the CSP concept for achieving the UN Agenda 2030. Firms have to be responsible for their activities and actions negatively affecting their CSP and thus on the SDGs and respond for these operations and halt them changing their strategy, and make a very clear and transparent disclosure on their sustainable performance focused on the SDGs. Also, "to steer our society toward a more sustainable future it is important that developments are measured" (Hoekstra et al., 2014, p. 6), but likewise as known data on the environmental and social sustainability in the CSP concept viewpoint are much less common than economic data for being regularly collected (Jones et al., 2017), and these data are not considered very clear and transparent, often lacking in credibility and validity (Lock & Seele, 2016), as well as these data make the CSP assessment more challenging because of the prevalent intangible resources to take into account and for being highly context dependent. In conclusion it should be useful and profitable to develop more studies of firms engaged with the SDGs where sustainability disclosure interventions might play a key role for improving and assessing the CSP, also because they provide basic information to develop and adopt effective CSP processes and practices for meeting the SDGs. In this direction, future studies can focus on different cruise brands conducting also a comparative analysis of their sustainability disclosure and CSP strategies taking into account their ways and practices for promoting their image and reputation obtaining the total legitimacy. Also, starting from previous studies on the topic (Haywood et al., 2018; Maltais et al., 2018; Pakbeen, 2018; Stibbe et al., 2018), it should be interesting to investigate the role of the partnerships into the cruise industry as facilitator with sustainability disclosure for fostering CSP to achieve the SDGs, also of course taking into account crisis not only related to cruise accidents but including contextual and global unexpected emergencies, like the case of the global COVID-19 pandemic emergency. In fact, with the advent and spread of the global pandemic disaster the overall business industry, and also the cruise industry, has to rethink and redesign its offers and CSP strategies as well as sustainability disclosure, for being able to face this very difficult challenge.

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