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**STRUCTURING SOCIAL AND ENVIRONMENTAL MANAGEMENT CONTROL  
AND ACCOUNTABILITY: BEHIND THE HOTEL DOORS**

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# **STRUCTURING SOCIAL AND ENVIRONMENTAL MANAGEMENT CONTROL AND ACCOUNTABILITY: BEHIND THE HOTEL DOORS**

## **ABSTRACT**

### **Purpose**

This study sets out to investigate the construction of social and environmental strategies and the related implementation of management control by a key organization located in a pivotal Asian location in the global hospitality industry. In doing so it sets out to elucidate the forms and processes of strategic social and environmental control as well their relationship to the traditional financial control system.

### **Design/methodology/approach**

The study employs field based case study of a single case operating in both a regional and global context. Drawing upon documentary, survey and interview sources, the study employs structuration theory to inform its design and analysis.

### **Findings**

The findings reveal the interaction of top-down global corporate framing and bottom-up local level staff initiatives that combine to develop a locally focussed and differentiated social and environmental program and expedite an associated management control and accountability system. The study also reveals the dominance of the traditional financial control system over the social and environmental management control system and the nature of that relationship.

### **Practical implications (if applicable)**

Signification and legitimation structures can be employed in building social and environmental values and programs which then lay the foundations for related discourse and action at multiple levels of the organisation. This also has the potential to facilitate modes of staff commitment expressed through bottom-up initiatives and control, subject to but also facilitated by the dominating influence of the organisation's financial control system.

### **Social implications (if applicable)**

This study reveals the importance of national and regional governmental, cultural and social context as both potential enablers and beneficiaries of organisational social and environmental strategy and control innovation and implementation.

### **Originality/value**

The paper offers an intra-organisational perspective on social and environmental strategising and control processes and motivations that elucidates forms of action, control and accountability and the relationship between social/environmental control and financial control agendas. It further reveals the interaction between globally developed strategic and control frameworks and locally initiated bottom up strategic initiatives and control.

### **Key Words**

Environmental, social, hotel, strategy, management control, accountability, structuration

# **STRUCTURING SOCIAL AND ENVIRONMENTAL MANAGEMENT CONTROL AND ACCOUNTABILITY: BEHIND THE HOTEL DOORS**

## **1. INTRODUCTION**

Social and environmental responsibility has become an expanding concern and practice amongst corporations internationally (Scherer and Palazzo (2011)). Related research into corporate social and environmental management strategy (SEMS) and associated control has predominantly focused on the mining, manufacturing and chemical industries, given their potential for significant pollution and degradation of the environment. However within the service sector, the hospitality industry is attracting greater attention and in particular the international hotel industry has exhibited varying degrees of social and environmental strategy and reporting (O'Brien and Parker, 1999; Chung and Parker, 2006; Claver-Cortés et al, 2007; De Grosbois, 2012). However little is known about SEMS implementation and control processes within the globally important hospitality industry. Indeed, the accounting and management research literatures are almost silent even on general management control systems in this industry, notable exceptions being studies such as Collier and Gregory (1995ab), Sharma (2002), Ahrens and Chapman (2004), Lamminmaki (2008) and Cruz et al (2011). Yet the hospitality industry constitutes one of the largest global industry categories, also being arguably the largest global service industry, with unique structural and operational features and having significant community and environmental engagement and impact (O'Brien and Parker, 1999; Guilding, 2003; Chung and Parker, 2006, 2010).

This study aims to examine how a high profile hotel at the heart of a major tourism hub in the Asian region constructs and exercises management control over its SEMS agenda within its global hotel chain's SEMS framework. In pursuit of this aim, the study addresses three central research questions. First, what forms do individual hotel strategic management strategy and control initiatives take? Second, what associated implementation and control mechanisms are employed? Third, what is the relationship between that hotel's social and environmental management control (SEMC) systems and its traditional financial management control systems? Addressing these questions has involved an exploration of hotel social and environmental philosophy and policy, values, expectations, and initiatives at both the organization-wide and individual case study hotel and its constituent departmental and work team levels.

This paper draws upon three streams of management control literature that have developed in recent decades: research appearing in the accounting literature, the management literature, and in the hotel/hospitality management literature. The research reported herein is based upon Giddens' structuration theory (1976, 1979, 1981, 1984, 1987, 1992) which in the accounting and management control research literatures has been employed as a lens for both constructing and critiquing organisational strategy, accountability and control systems (Roberts and Scapens, 1985; Macintosh and Scapens, 1990, 1991; Yuthas and Dillard, 1998; Chung and Parker, 2007). In terms of the manner in which we choose to apply structuration theory in this study, it most closely fits with what Englund and Gerdin (2014) term the general application approach. From this approach we choose to invoke structuration theory concepts where we find them assisting us to understand and explain accounting hotel industry management control processes as social practice. Rather than focussing on preselected specific concepts, or extending structuration theory in itself, our focus is on employing aspects of structuration theory that assist in informing our data analysis and arguments, and thereby contributing to the empirical evidence and literature on hotel industry social and environmental management control practice.

The empirical research employs field based case study method applied to a high profile hotel, operating as part of a global hotel chain and located in Singapore, a renowned tourism, trade and finance hub in the Asian region. Primary evidence has been gathered directly through collection and analysis of the hotel's reports, meeting minutes, other organisational documentation and web data, as well as interviews with selected senior and middle management of the hotel. Its environmental control, and events, activities, processes, people, and relationships are all subject to analysis (Adler and Adler, 1994; Neumann, 2003; Silverman, 2000, 2009). Structuration theory facilitates our contextualised theorising from the field data (Ahrens and Dent, 1998; Dawson, 1997; Ferreira and Merchant, 1992).

This study provides the accounting literature with insights into the operation of social and environmental strategising and control processes in a globally important industrial sector, the hotel industry. The implementation of such processes is revealed at both global corporate and local hotel levels and identifies the crucial role of organisational actors at all levels of the local hotel hierarchy. Penetrating beneath the global corporate policy template, the study is able to reveal the creative roles and strategies of individual actors who contribute to building and implementing local level social and environmental strategies and accountabilities. Furthermore the study unpacks the tensions between financial and social and environmental objectives, revealing both limitations and creative strategic and control possibilities that can emerge as a result.

The paper proceeds from articulating dimensions of Giddens' structuration theory relevant to this study, to an initial overview of the relevant hotel and management control research literatures, to an explanation of the field based case study methodology employed. The empirical findings are then discussed and interpreted across five major themes: the global and national level contexts within which SEMS and SEMC operated, the globally induced control via values and objectives, the bottom-up control dialectic, hotel level and global chain level SEMC, and its financial business case control. Finally conclusions are made regarding the research questions and implications of the study findings.

## **2. A STRUCTURATION THEORY PERSPECTIVE**

This study's research design and analysis has been informed by Giddens' structuration theory (1976, 1979, 1981, 1984, 1987) whose application has a lengthy tradition in accounting research (Englund and Gerdin, 2008) particularly drawing on his concept of social structures acting as both a medium and outcome of human action. Its application to the accounting and management fields can be traced back to the early 1980s (Roberts and Scapens, 1985; Macintosh and Scapens, 1990, 1991; Scapens and Macintosh, 1996; Yuthas and Dillard, 1998; Whittington, 1992; Pozzebon, 2004). Structuration theory sees people as engaged in purposeful action through which they create an environment and accompanying social structures that reciprocally become drivers and conditioners of their behaviour and actions. As Roberts (2014) argues, knowledgeable agents (such as staff in the hotel subject to this study) are not wholly shaped by macrohistorical forces, but rather may reproduce organisational interpretive schemes and structures through their interactions. Thus they can draw upon and reproduce structures in specific settings (Englund et al (2011)). Thus actors both create and become shaped by emergent social structures, and through this process, these structures are continually reproduced as well as transformed over time, for example as virtual structures formed by their memories and mutual tacit understandings (Conrad, 2014; Englund et al, 2011). This duality of institutional structure produces continuity in practices across time and space (Giddens, 1976, 1979, 1981, 1982; Manson et al, 2001; Dillard et al, 2004; Seal et al, 2004; Kilfoyle and Richardson, 2011). Structures then, are resources and

rules that both facilitate (and constrain) how actors behave in social settings. Material and human resources facilitate or inhibit action, while rules attribute meaning and legitimise organisational actions. Resources can be allocative (material resources facilitating the exercise of power over the environment) or authoritative (intangible knowledge and authority exercised by actors over other actors). Rules and resources are mutually interactive and interdependent (Dillard et al, 2004; Conrad, 2005; Uddin and Tsamenyi, 2005; Jayasinghe and Thomas, 2009). Giddens anticipates actors' reflective self-monitoring of their actions routinely exercised through vehicles such as their own knowledge sets, their interpretive schemes, performance measurement and accountability systems (Granlund, 2003; Moore, 2011). Their strategic context both empowers and constrains the degree to which they can change that context. This is characteristic of the reciprocal relationship between human agency and social/organisational structure (Gurd, 2008; Kilfoyle and Richardson, 2011).

Through the duality of structure, corporate planning and control systems can be developed through organisation members' interactions, resulting in the production and reproduction of variously emergent structures. SEMS and SEMC systems can therefore be thought of as essential parts of overall organisational social systems exhibiting three characteristics:

1. Structures – systems of resources and rules
2. Modality – the means of structures producing action.
3. Interaction – actions of organisational members who operate within these structures

Giddens (1976, 1979, 1981, 1982, 1987) mapped out three types of structure, namely signification, legitimation and domination.

1. Signification (meaning) –organisation members draw on stocks of knowledge and frames of reference, the means or modality for which is to be found in their interpretive schemes. These are often derived from management planning and control tools such as business plans, budgets and environmental management systems. Management and accounting discourse and communication is often the modality through which interpretive schemes are implemented and translated into action.
2. Legitimation (morality) – this reflects the shared ideas and values and associated legitimacy that organisational members derive through planning, control and information systems. The means or modality being their social norms of belief and behaviour. Thus SEMS and SEMC systems can for example be used to establish a moral consensus, legitimising certain agreed forms of behaviour and evaluating others' behaviour on that basis.
3. Domination (power) – this reflects the authorisation and mobilisation of resources allocated and actions taken, that in turn empower organisational members. The means or modality for this relies upon the role of organisational planning and control systems that authorise actions and allocate resources.

These structures can both enable and/or constrain actors' virtual structures, strategies and actions, in the case of this study, with respect to their personally developed social and environmental values and commitments and ultimately the strategies which they put in place at the local hotel level. The ensuing virtual structures and associated actions are capable of

producing both intended and at times unintended outcomes for the local hotel and its global corporate chain (Giddens, 1979; Granlund, 2003; Coad and Herbert, 2009; Moore, 2013).

While the exercise of power and influence is often envisaged in terms of control being exercised by the more powerful over the less powerful, Giddens offers another view. He sees less powerful actors being able to control ostensibly more powerful actors through recourse to available resources. Thus the control relationship between more and less powerful actors may be two way. These two way power relationships between superiors and subordinates, he labels as the dialectic of control. This may take forms such as subordinates controlling or withholding information, tailoring proposals, constructing or manipulating reports. These can constitute a form of power exercised through alternative pathways to 'getting things done'. Organisational practices shape and are shaped by these superior-subordinate power relationships (Uddin and Tsamenyi, 2005; Jayasinghe and Thomas, 2009; Kilfoyle and Richardson, 2011; Moore, 2011). So through human agency, different actors can exercise various sources of power, often relational and through social interaction, to secure desired outcomes (Englund and Gerdin, 2014). Structuration theory (Giddens, 1981, 1987) sensitises us to the possibility that systems such as SEMS and SEMC can induce common understandings of meanings and agreed norms of appropriate behaviour amongst organisational groups. These systems take on the roles of behavioural rules and communicative language through which actors arrive at some consensus about rights, obligations, and accountability for actions. They also facilitate the reproduction of these agreed meanings and behaviours over both time and space, reproducing ordered hierarchical and functional patterns in organisations (Granlund, 2003; Conrad, 2005; Jayasinghe and Thomas, 2009; Kilfoyle and Richardson, 2011).

For this study, structuration theory affords the opportunity to focus attention upon the interaction between human and structural factors and their mutual constitution of the Singapore case study hotel's social and environmental innovations and processes. Importantly, its perspective on power recognises the way in which power can be exercised through social relations with a view to enacting organisational change by both superiors and subordinates. Particularly given this study's central objective, it affords a perspective that directs attention to the interactive roles of actors and resources in the generation of the hotel's SEMS and in the development of approaches to related SEMC. Allowing the possibility for example, of actors' beliefs and actions both contributing to and reflecting their resulting environment, directs our attention towards both formal and informal structures and their related implementation at all levels of the organisation. The theory's focus upon signification and legitimation also facilitates the unpacking of the local entity's values and initiatives that might otherwise be missed by researchers examining SEMS and SEMC within a more formal global corporate structure and framework. Furthermore, the theory's interest in actors as agents of social change prompts this study to pay attention to the potential actions and roles of individual level actors and their working groups operating within a context that can simultaneously facilitate and constrain their social and environmental aspirations and initiatives.

### **3. HOTEL SOCIAL AND ENVIRONMENTAL STRATEGY AND MANAGEMENT CONTROL**

Social and environmental responsibilities are important for the international hospitality industry, particularly given impacts of tourism upon national and regional economies,

environment and sociocultural structures (Bohdanowicz and Zientara; 2008). Environmental guidelines have been promulgated by the International Hotel and Environment Initiative (IHEI), the International Hotel and restaurant Association (IH&RA), the American Hotel & Lodging Association (AH&LA), and the United Nations Environment Program (UNEP) (Kirk, 1998; Bohdanowicz, 2005, 2006). Nonetheless rates of implementation across small, medium and large sized hotels and between developed and developing countries remains highly variable (Kasim, 2009; Chan, 2011). Major hotel organisations identified as leaders in instituting environmentally and socially sustainable strategies include Accor, Fairmont Hotels, Hilton, Kimpton Hotels, Marriott, Taj Hotels Group, and the Intercontinental Hotels Group (Houdré, 2008). The array of hotel SEMSs fall into several groups: energy management, waste management, water conservation, food and materials purchasing and social responsibility (Iwanowski and Rushmore, 1994; O'Brien and Parker, 1999; Bohdanowicz, 2005; Bohdanowicz 2006; Erdogan and Barris, 2007).

Hotel research studies reveal a number of drivers for SEMSs. Regulatory pressure has variable impact (Rivera, 2004; Chan and Wong, 2005; Scanlon, 2007; Le et al, 2006), and enhanced public and community relations appear significant (Kirk, 1998; Tari et al, 2010). However, evidence for hotel SEMSs attracting green and socially conscious guests appears to be mixed (Enz and Siguaw, 1999; Chan and Wong, 2006; Chan and Hawkins, 2010; Bohdanowicz, 2005, 2006). Affiliation with a large global hotel chain appears to encourage hotel uptakes of SEMSs and SEMCs, particularly where the chain provides standardised environmental programs, designates environmental management responsibilities, provides environmental training for staff, and rewards environmental innovation (Céspedes-Lorente et al, 2003; Cruz et al, 2009; Dief and Font, 2012; Gil et al, 2001). Some hoteliers are motivated by their perceptions of resulting improved hotel financial performance (Céspedes-Lorente et al, 2003; Claver-Cortés et al, 2007; Chan and Hawkins et al, 2010; Tari et al, 2010), often through environmental operating cost reductions (Stabler and Goodall, 1997; Revilla et al, 2001; Bohdanowicz, 2006; Scanlon, 2007). It has also been argued that hotels exhibiting strong social and environmental values and programs attract higher performing and socially and environmentally conscious employees (Chan and Wong, 2006). Studies also suggest that employees can share their own social and environmental goals with those of their employer hotel, sponsoring increased social and environmental initiatives on their part and greater loyalty to their employer (Mullins, 1985; Ramus, 2001; Chan and Hawkins, 2010). What already becomes evident in these studies from a structuration theory perspective is the importance to SEMs and SEMCs of the beliefs and actions of the actors as knowledgeable agents drawing on and reproducing structural features within these hotel settings.

Hotel SEMCs generally include an overall hotel environmental policy, contributing objectives, strategies, action plans and targets, delegation of implementation responsibilities, monitoring and measuring of implementation process and outcomes, and evaluation of results (Meade and Mónaco, 2001; Chan and Ho, 2006; Dief and Font, 2012). Impediments to SEMC adoption include lack of environmental knowledge and skills, inadequate access to professional advice, conflicting strategic advice, insufficient resources, costs of implementation, and poor change management approaches (Ayuso, 2006; Chan, 2008; Chan, 2011). Again, the values, expertise and attitudes of hotel employees emerge as potentially significant elements of the SEMs and SEMC processes and their likely implementation. Facilitators include development of environmental and related implementation and control system knowledge, collaboration with outside groups who can assist implementation, and securing involvement of hotel staff (Ayusao, 2006; Chan, 2011). Studies have found hotels internally resource their SEMS and SEMCs or strategically partner with outside organisations, securing research assistance, environmental knowledge and expertise,



technical support, financial grants, and control system development (Chan and Ho, 2006; Chan, 2011).

Chan and Hawkins' study (2010) points to the crucial implementation role played by all levels of hotel staff. This includes the development and regular employment of routines including controls and related reporting systems, incentive programs for employee contributions, the involvement of personnel in social and environmental or green committees, communication and training programs across the organisation, and the encouragement of staff to translate their own personal social and environmental commitments into hotel practices. Hotel green teams or committees harness staff from all levels of the organisational hierarchy for generating social and environmental initiatives, supervising implementation, monitoring and controlling outcomes and disseminating social and environmental information to their peer groups (Enz and Sigauw, 1999; Meade and Mónaco, 2001). The importance of building social and environmental values and commitment into the hotel staff culture appears crucial to SEMS and SEMC implementation which however needs to be aligned with both the formal and informal organisational control systems (Burgess, 2000; Meade and del Mónaco, 2001; Norris and O'Dwyer, 2004; Ayuso, 2006).

The development and incorporation of social and environmental performance indicators within the hotel industry is still arguably in its infancy, mostly focussing on energy, water, paper and chemical consumption, air pollution, solid waste, green purchasing, health and safety, and public and community relationships. (Priego and Palacios, 2008; Chan, 2009; Hsiao et al, 2014). Disclosures in publicly available hotel reports is still relatively rare (Holcomb et al, 2007; Karatzoglou and Spilanis, 2008). Rodríguez-Antón et al's (2012) study finds dominant hotel customer group can influence the focus of environmental management control systems and performance measures. Hotels serving leisure guests tend towards a focus on environment and conservation, while hotels serving business guests focus more on human resources and employee health. Nonetheless hotel industry research finds hotel performance measurement and control dominated by financial KPIs and their associated budgeting and profit targeting systems (Brown, 1994; Brown, 1996; Chan and Lam, 2001; Chung and Parker, 2008; Sharma, 2002).

#### **4. FIELD BASED CASE STUDY METHOD**

This study has employed a field based case study methodology focussing upon an in depth exploration of a single organisational unit case: a leading Singapore hotel that is part of a prominent global hotel chain and situated in a strategically central and important location in the South East Asian tourism region. It involves collection and analysis of a range of documentary and web-based data from this organisation supplemented by interviews with key organisational managers within the hotel in order to understand and theoretically interpret contexts and practices (Ferreira and Merchant, 1992; Hartley, 2004).

The case analysis is informed by Giddens' structuration theory. In doing so, structuration theory concepts have been employed to assist the researchers in identifying and understanding patterns of behaviour, relationships and motivations that emerged from the data collected. This approach reflects Simons' (2009) concept of the theory-led case in that while being informed by structuration theory concepts, nonetheless the researchers remained open to inductively discovering new theoretical insights from the emergent hotel case data and from reflecting the case findings in comparison with prior accounting literature concepts of management control generally. Thus the theoretical findings and conclusions presented in this study have been assisted by a structuration theory perspective, but not artificially

manufactured in response to some predisposed perspective that has been imposed upon the collected data and its analysis.

The hotel situated in Singapore was selected as the single case unit of analysis that takes the form of an urban centre hotel at the crossroads of South East Asian trade, finance and tourism, and operates as part of a global hotel chain (Yin, 2014; Simons, 2009). We focus on the context, conditioning influences, processual details and stakeholder interpretations not possible in larger scale sample studies. This is done through descriptive, exploratory and explanatory analyses of the shape that SEMS and SEMC processes have taken, as well as how and why they have occurred. (Yin, 2014; Merchant and Van der Stede, 2006; Thomas and Myers, 2015). Both intrinsic (specific or unique to the organisation being studied) and instrumental (more likely to apply to other similar organisations) hotel SEMC features are evaluated (Stake, 1995, 2000; Creswell, 2007, 2016; Silverman and Marvasti, 2008; Thomas and Myers, 2015). Day to day practices and the meanings they have for those involved are addressed through a within-case analytical approach (Hartley, 2004; Creswell, 2007, 2016). This exploration from inside the organisation has produced insights into actors' sense-making and general cultural understandings (Eriksson and Kovalainen, 2008).

Multiple methods were employed for data collection to enhance the scope and depth of data collected as well as facilitating triangulation of data and emergent themes (Silverman, 2006, 2009; Woodside, 2010). First, the Singapore hotel employees were subject to a descriptive questionnaire survey that provided researchers with an introductory view of their attitudes to the hotel's social and environmental programs. Questions addressed included staff assessments of and attitudes towards hotel social and environmental performance against competitors, value to guests, enhancement of hotel brand and profitability, internal social and environmental communication and education, personal commitment to the social and environmental program, and job satisfaction. Sixty survey questionnaires were distributed and all were completed, therefore providing a response rate of 100%. The sixty responses were obtained from employees in the departments of Food and Beverage, Rooms (Housekeeping and Front Office), Finance, Human Resources, Sales and Marketing, and Engineering. Their career profiles included one third holding managerial positions in the hotel, with half of all employees surveyed having been employed in the Hotel for more than two years.

Second, data collection also extended to examination of the hotel's documentation. Sources inspected and analysed included:

1. The hotel corporate website
2. Its green partnership guide.
3. Its environmental incentive program
4. Samples of press reports/endorsements relating to green efforts at the hotel in Singapore
5. The Singapore hotel's reports
  - a) Site profile template
  - b) Inventory profile template
  - c) Activity usage data template
  - d) Cost of energy template
  - e) Environmental results audit forms

- f) Quarterly reports
- 6. Green team monthly meeting minutes

Third, a select number management staff of the Singapore case study hotel were interviewed through purposive sample selection, targeting individual staff identified as most directly involved in the hotel social and environmental programs, and most likely to offer insights into the issues relating to the study’s central research questions (Silverman, 1985; Silverman and Marvasti, 2008; Simons, 2009; Cassell, 2015). Selection was based on researcher examination of organisation charts, and job descriptions and initially targeting members of the green team, supplemented by other hotel personnel to ensure adequate coverage of all key departments. Interviews employed the semi-structured approach covering a schedule of basic questions which were varied according to interviewees’ hierarchical level and functional responsibilities. A general summary of the issues addressed in interview questions is provided in Table I. Interviewees are listed in Table II. Interviews were conducted in the social constructionist tradition, embracing flexible structure, probe questions for following up responses in pursuit of more detail, examples and explanations. With the permission of interviewees, all interviews were digitally recorded and researcher notes taken (Flick, 2002; King, 2004; Fontana and Frey, 2005; Glesne, 2006; Kvale, 2007; Cassell, 2015; Morris, 2015). Each interview lasted approximately one hour.

Table I  
Summary of Issues Addressed in Interviews

<p>The nature of the hotel social and environmental objectives and their importance</p> <p>Examples of social and environmental projects: selection and implementation methods</p> <p>Relevant social and environmental standards and regulations</p> <p>Social and environmental project impact monitoring approaches</p> <p>Social and environmental project costs and benefits</p> <p>Manager, staff and guest reactions to social and environmental innovations</p> <p>Types and operations of social and environmental control/accountability systems</p> <p>Key social and environmental KPIs: operational and financial</p> <p>Relationship of social and environmental control to hotel operational and financial controls</p> <p>Competitive advantages of social and environmental systems</p> <p>Reporting on social and environmental performance</p>
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Table II  
Hotel Interviewees

Staff Classification	Number Interviewed
Senior managers	2
Operational/financial managers	5
Catering & housekeeping	4

Data analysis focussed upon inducing relevant emergent themes. The major social and environmental themes were derived from analysis of staff survey data, hotel documentary sources, interview transcripts and researcher notes, also taking account of the hotel's socio-economic context (Scapens, 1990; Pettigrew, 1997; Ahrens and Dent, 1998). At the initial level of coding, data was examined for and coded in terms of events, processes, attitudes, actions and behaviours and the dimensions of these developed codes were analysed through accumulated explanatory and reflective memos (Hammersley and Atkinson, 1995; Harding, 2013). Codes for which there was insufficient evidence were discarded or absorbed into other major codes. Memos and process notes were cross indexed to facilitate cross-tracking of all researcher coding, memoing and source data (Denzin, 1978; Strauss and Corbin, 1990; Fox-Wolfgramm, 1997; Parker and Roffey, 1997; Ryan and Bernard, 2000; Harding, 2013; Kuckartz, 2014; Saldaña, 2016). Valid codes were identified and refined by identifying recurring actions and attitudes, alternative interpretations of evidence, disconfirming evidence, correlation between codes and their supporting memos, and the extent of evidence supporting core codes and their dimensions. At a second level, the induced codes and their supporting memos were then re-examined from a general application (Englund and Gerdin, 2014) structuration theory perspective which assisted in identifying and understanding emergent structures, modalities and interactions, including any apparent instances of duality of structure, knowledgeable agency, and exercise of power through human agency (Englund et al, 2011; Englund and Gerdin, 2014). The findings presented in this paper portray those codes and supporting theoretical interpretations for which the strongest evidence was available (Glaser and Strauss, 1967; Strauss and Corbin, 1990; Huberman and Miles, 1994; Hammersley and Atkinson, 1995; Silverman, 2006; Creswell, 2007, 2016; Harding, 2012; Kuckartz, 2014).

## **5. EVIDENCE BASED FINDINGS**

This section presents the empirical findings and their structuration theory based interpretation from the hotel case study. The evidence presented and discussed is drawn from publicly available government, business and non-profit association published sources and websites, internal hotel documents (both from Singaporean location and global headquarters), and interviews with hotel management and employees.

### **5.1 Social and Environmental Strategising**

At the national level, Singapore's social and environmental government policy and community philosophy appeared to provide a strategic context that has facilitated (rather than constrained) the hotel's management and staff's social and environmental orientation. Various social and environmental labelling and award programs (Toh et al, 2001; Chung and Parker, 2010) operated by such as the National Environmental Agency (NEA) (National

Environment Agency & Singapore Hotels Association, 2011) promote this orientation. Awards and programs include The EcoFriend Award, the President's Award for the Environment, Energy Efficiency National Partnership Awards (National Environmental Agency, 2012, 2014), the Design for Efficiency scheme, the Grant for Energy Efficient Technologies, and the Singapore Certified Energy Manager, Program and Training Grant (National Environment Agency, 2014). These programs created a local national environment that was consistent with the signification and legitimation structures being created and promulgated at the hotel chain's global corporate policy level, and which in itself provided signals concerning national government policy and community expectations signals reinforcing structures legitimating the local hotel level social and environmental strategising and control, both in the minds of management and employees.

At the corporate global level, the corporation has constructed a global sustainability partnership program that includes mission, vision, environmental policy, community engagement and charitable programs and associated priorities. This builds on its original green partnership program in the Singapore hotel and takes the form of a set of philosophies and principles that are designed to symbolically condition individual hotel social and environmental responsibility and accountability orientations.

“We have evolved.....to the point where the environment is our main corporate social responsibility platform. This year is a big year for us ‘cause it marks 20 years of our green partnership program. So we rolled that out long before anybody was really talking about the environment.” (senior manager)

As indicated above, they set a broad and flexible framework as a system supporting employee' signification and legitimation structures actioned through the development of detailed strategising and routines by staff of each hotel. This framework or system includes an outline of suggested environmental/sustainability areas and goals, a recommended hotel employee green team structure and process framework, guidelines for creating an ‘eco-innovation signature project’ (with community partners), a suggested employee opinion survey remit, an environmental audit and associated reporting system, recommendations for enhancing guest communications, and an environmental incentive and awards program. The Singapore hotel formed a green team<sup>i</sup> in 2008 consistent with the global hotel chain headquarters philosophy and is briefed to promote effective and efficient use of the hotel's resources, whilst positively impacting its community and environment.

The case study hotel's operations in Singapore arguably reflect that country's particular national economic and institutional environment. This is evident through both survey and interview evidence of its conditioning of the hotel management, staff, their values and strategies by government, community and individual Singaporean staff legitimisation of social and environmental values. For hotel staff, their domination structures were conditioned by government regulatory bodies' authorisation and mobilisation of supportive resources for social and environmental initiatives. This will be evidenced further in this section through interviewees' and green group minutes directly indicating organisational members' routine uptake of external government sponsorships and grants, community partnerships, and winning external body awards for social and environmental strategies initiated and pursued. In addition, our interview evidence also suggests that the Singapore hotel's social and environmental initiatives and routines created and maintained by its staff have also reflected the influence of growing Singaporean public awareness and interest in social and environmental issues. External systems that stand to reinforce a domination structure among local hotel staff have emerged in such forms as the Singapore Exchange (SGX, 2011) which

has now published its proposed sustainability reporting guidelines for listed companies taking effect financial year 2017 and to be enforced on a 'comply or explain' basis (Chua, 2016).

Systems supporting staff legitimisation structures are also evident in the form of the promotion of active energy and waste management. *The Energy Smart Building Scheme* for hotels was launched by the National Environmental Agency (NEA) in 2007 to encourage organisations to undertake waste minimisation and recycling projects. NEA provides information, systems, pilot schemes and funding for approved environmental and waste management projects (Ministry of the Environment and Water Resources and National Environment Agency, 2015). The 3R (Reduce, Reuse, Recycle) Fund is an \$8 million co-funding scheme, where up to 80% of qualifying costs, subject to a cap of \$1 million per project is funded (National Environmental Agency, 2015). Again such schemes and their uptake were apparent as recurring routines evident across individual staff through to green teams in the evidence collected regarding the Singapore hotel's internal social and environmental program proposals and initiatives.

The range of SEMSs in evidence within the Singapore hotel exhibits a multi-layered approach and reflects the outworking particularly of staff legitimisation and domination structures. An example of a major SEMS involved engaging suppliers as crucial inputs to the strategic implementation process for waste management, waste oil recycling and sustainable seafood sourcing strategies, thereby incorporating them into the Singapore hotel's systems and contributing routines thereby reflecting pervasive legitimisation and domination structures. These include partnership with *SembEnviro* to collect recyclable materials and by waste oil collection by *Alpha Biofuels* which converts waste oil into environmental-friendly bio-diesel and pays for the oil collected from the hotel. The Singapore hotel worked closely with suppliers to trace their seafood sources and to monitor fish species against the World Wildlife Fund (WWF) listing. From a domination structuring perspective, the hotel management pursued authorisation of its environmentally responsible food strategies by HACCP (food safety principles incorporated under ISO 22000 on Food Safety) which among other things required them to routinely document suppliers of food and trace where food items originate. As a supporting system, most of the current suppliers to the hotel are HACCP certified. When sourcing for sustainable seafood from the local region, supplies must be approved by the Agri-Food and Veterinary Authority of Singapore. In the above examples, we see systems supporting all three of signification, legitimisation and domination structures in play. Monitoring, auditing and tracking routines all contributed to imbuing suppliers with the shared social and environmental philosophies from within the hotel organisation and extending them to the supplying organisations. These interpretive schemes were shared and reinforced through such processes and the threatened or actual withdrawal of supplier contracts. They served as systems facilitating a domination structure induced by the possibility that resources could be authorised and mobilised and associated social and environmental actions taken.

Recognising the potential for organisation members' sense making within the signification structure at the hotel level of strategic employee initiatives, ample evidence of partnerships with community and other social organisations was found. The Singapore hotel's green team organised fund-raising events such as flea markets for charities including Children Cancer Foundation, ACRES and Society for the Prevention of Cruelty to Animals (SPCA). Thus the green team in its multiple roles, here facilitated systems of strategic community partnerships at both the organisational and individual organisation member levels. For SPCA, employees volunteered time and also educated employees about caring for animals. This also took place at the level of staff initiatives and routines projected directly to hotel guests. Hotel staff and chefs themselves worked to recreate signification structuring around guests by routinely

promoting alternatives to shark's fin soup, blue fin tuna and Chilean sea bass on the menu, thereby working to revise how guests interpreted desirable seafood menu items. Similarly staff routinely encouraged groups meeting within the hotel to qualify for carbon offsets and to avoid using disposable products, for example offering recycled paper and whiteboards in preference to flipcharts.

From a structuration theory perspective, we found evidence of staff becoming knowledgeable, purposive and reflexive actors in the development of SEMSs and their implementation, in some cases conditioning the customer context and educating their attitudes. Nonetheless interviewees themselves observed that these developments operated in a resource constrained environment whereby customers and guests still resisted any significant increase in their own costs related to such strategies. This is a strategic customer context that pushes back against the general community and government social and environmental agenda, to some degree constraining the extent to which hotel social and environmental changes can occur. Nonetheless particularly through the agency of the green teams, the global corporate sustainability partnership program and the strategic partnerships' pursuit and uptake with outside organisations was fostered both in terms of established systems, processes and routines - both formally within the Singapore hotel structure and informally among proactive hotel employee groups and individuals.

In summary, we found clear evidence of all three signification, legitimation and domination structures at work in management and staff social and environmental values, attitudes and actions at the Singapore hotel level. These reflected an intersection of influences coming from Singapore governmental social and environmental regulations, national Singapore awards and government agency grants for social and environmental initiatives and performance, global safety and environmental accreditation criteria, a community culture increasingly committed to a greener socially conscious Singapore in the Singapore community, and a supportive social and environmental philosophy framework provided by the hotel chain's global corporate headquarters. Together these provided a broad set of interpretive schemes which the Singapore hotel staff selectively took on board and reinterpreted as part of their own personal value sets and working situations. While such programs as Singapore government funding grants clearly carried sets of normative rules with which applicants had to comply, the global hotel chain program was deliberately limited to spelling out social and environmental responsibility principles and priorities which formed a general interpretive scheme from which local level hotels were free to select and interpret to suit their own local circumstances. Thus while allocative resources were made available through national government funding schemes, almost no such resources were allocated within the global hotel chain. Nonetheless, influenced by the national governmental and global corporate social and environmental interpretive schemes, hotel management and staff reproduced and enacted virtual structures of social and environmental responsibility, strategy and control through their personal social and environmental commitments, as well as their tangible initiatives, both at the formal green team level and through informal individual and small group actions. Thus their actions both reflected the external and internal environmental drivers associated with the organisation and enacted social and environmental principles that they in turn fed back into the organisation.

## **5.2 Orienting Control Through Values, Objectives and Recognition**

Signification and legitimation structures emerged as vital ingredients for enacting SEMS and SEMC. The hotel chain's green partnership program documentation stated that it employed its program for addressing guests' social and environmental expectations and building

customer loyalty. The green partnership program and its successor sustainability partnership have served to induce staff's dominating and legitimising structures implemented through rules developed for appropriate targets and routines. From a structuration theory perspective then, this program took on the role of rules and routines that gave meaning to SEMS and legitimised them throughout the organisation.

“(the hotel) itself is very pro-green and we have really good support from corporate” (catering & housekeeping staff).

While corporate headquarters policy originally based on the green partnership program created the setting for inducing a domination structure, the less formalised legitimation structuring was facilitated through the devolution of initiatives, power and control to the individual hotels and their staff. Reflecting the devolution of related values and objectives to hotel staff, a senior manager saw the hotel as a value driven organisation for whom people would wish to work, arguing that people want to work for organisations that stand for more than just making money.

“We are in the business to make money, but ..... it is really rare that you run into situations where there is a total disconnect between what is the right thing to do and what is right to do for your business”

(senior manager)

Hotel staff articulated social and environmental core values as driving the organisation. These included respect, integrity, teamwork and empowerment and were repeatedly expressed by interviewees

“(The hotel) is a company with very strong values, very strong value system. They live by them. The values are very clear; they always talk about respect, integrity, teamwork and empowerment as the main four pillars of our core values. And respect is very important, respect to the environment and to the society” (senior manager).

“I wouldn't say it is our top priority – no, still, profit is our main priority. We are a profit-driven company, but that (green) has a very important way in how it affects the way we do things, how we view things, and it's a very important part of the way that we are” (senior manager)

This illustrates how the virtual structures of signification, legitimation and domination enabled a strong local hotel staff focus on the organisation's social and environmental responsibilities and triggered their initiatives and strategies in these areas. It could be argued that the core values they exhibited and so strongly articulated were in one respect an intended consequence of the global headquarters green partnership program, but that the depth of their personal commitment to social and environmental responsibility was an unintended consequence of that same global program.

It is clear that the corporate headquarters encouraged staff's global and local signification structure that both embraced and reflected global policy while also supporting their development of a bottom up self-reinforcing control mindset. Nonetheless the traditional profit focussed philosophy and its attendant financial control systems also represented a conservative domination structure promulgated by headquarters but also taken on by employees as part of their own domination structuring. This reinforced the financial 'bottom line' which was capable of both constraining and fostering the scope of a social and environmental program.



Nevertheless staff were disposed and empowered to develop their own routines and take bottom-up actions through the facilitating legitimation and domination structures at the hotel and constituent departmental levels. At the Singapore hotel this was evident in the internal documentation highlighting four key areas covered by the green programs: waste management, energy conservation, water conservation and purchasing policy. The green (and now sustainability) team's environmental initiatives and systems at this hotel property focus on recycling, energy and water savings, herb garden, waterways watch and green purchases. Others included community programs with ACRES, SPCA, and organising flea markets and Earth Day. Recycling has been a key aspect of the green sustainability program.

“...we even have like flea market you know? Green flea market in the hotel itself.....our employees, they are so much aware now that they started to donate whatever and then we recycle..... Things like that and then the proceeds we .....donate it to the charitable organization....”

(senior manager)

For the engineering department, the environmental objective was focused on energy (electricity, gas) and water conservation. For kitchens, the objectives were to reduce, reuse and recycle to cut down waste. The objectives for setting up the herb garden were to reduce the carbon footprint by growing the hotel's own herbs, and to complement the hotel's mission of creating greater guest awareness of healthy and organic cuisine. For purchasing, the objectives were to purchase sustainable products where possible from green and HACCP certified suppliers.

Externally, the case study Singapore hotel has received the following recognition and awards:

- World Top 20 Best Overseas Business Hotel (Condé Nast Traveller magazine)
- Luxury City Hotel award (World Luxury Hotel Awards)
- TUV Certificate as Eco-Hotel
- ASEAN Tourism Standard (Green hotel standard)
- Singapore Hotel Association award – (Most Green Hotels in Singapore)
- Herb Garden silver award - Best New Community Garden (Community Bloom Awards NEA, Singapore) and regularly recognised in Singapore press and community (e.g. The Straits Times).
- ASEAN Green Hotel Standard
- The Singapore Green Hotel Award (Singapore Hotel Association)
- Green Hotel listing (Global Green Key eco rating - Green Key Audit)
- Green Hotel designation (Travelocity)
- Green Hotel status (Expedia)

These awards constituted the hotel's major global program of encouraging a legitimation structure whereby the social and environmental values that it wished to promulgate amongst its staff were designed to be taken up, shared and actioned by them through routines and the systems they in turn created.

“We've been recognized through a number of awards locally even things as .....a garden award but for our herb garden. And being nominated for

various prizes and just being given credibility from people like WWF, National Geographic out there.” (senior manager)

Such competitions and awards have become a form of control and accountability that encourage social consensus across the global organisation regarding desirable values and acceptable behaviour. Largely they employ authoritative resources in building upon and encouraging actors’ intangible social and environmental knowledge and formal as well as informal authority for taking action and creating routines. However they also reflect the influence of national culture that condition staff signification and legitimation structures as the Singapore hotel competes for awards and recognition offered by both its national government and its local community.

“So winning awards like ‘Environmental hotel of the year’ you know, do help in a way to push our branding. A very environment conscious business.” (catering & housekeeping staff)

Influenced by the formal global corporate green partnership program as well as facilitated by national governmental grant systems and incentive schemes, local Singapore hotel staff signification and legitimation structures were expressed through their own social responsibility value sets and those of local hotel management. This was evidenced through strongly expressed core values to which local level staff attested and set the foundation for a bottom-up proactive social and environmental responsibility mindset. From the corporate perspective, local staff initiatives were not subject to or triggered by detailed normative corporate rules or corporate resource authorisations and allocations. Rather, the global corporate program articulated broad priorities regarding corporate governance and accountability, ecosystem principles, environmental priorities and community engagement areas. These were accompanied by broad structures and expectations for establishing and operating local level hotel green teams and implementing general activity reporting systems within the local and global hotel organisation. These set a formal but very flexible foundation for local level staff then developing their own virtual structures. Accordingly, our evidence suggests that staff interactively developed their own routines and resulting systems, some quite informally implemented, and others formally enacted and at times more widely strategised through the hotel green team. This had the intended outcomes of facilitating innovations in local level SEMs and SEMCs which built a social and environmental value driven organisation that also (intended or unintended) attracted national and international awards and recognition.

### **5.3 Bottom–Up Control Dialectic**

Structuration theory contends that less powerful actors can exert control over more powerful actors through the former group’s management of resources at their command. In this sense organisational members can routinely manage information, tailor proposals and generally develop alternative pathways to securing resources and implementing strategies. The control relationship between supervisors and subordinates thereby becomes two-way. This potential appeared to be realised in the case study hotel.

Within the context of the overarching global corporate hotel chain social and environmental control framework, the Singapore hotel has exhibited a strong bottom–up culture of social and environmental commitment, strategising and control. From this study’s exploratory survey of staff perceptions, across all hotel departments and hierarchical levels, 90% of respondents demonstrated awareness of social and environmental responsibility and could

identify at least two hotel social and environmental initiatives. The overwhelming majority (87%) of respondents considered that the hotel had communicated the importance of social and environmental responsibility to employees, with 86% considering that further social and environmental education of employees was needed, including further information about the hotel's current social and environmental practices. The majority considered that the hotel outperformed other Singapore hotels in its social and environmental program and that customers valued this. In terms of the business case for SEMS, 95% of respondents believed that SEMSs enhance the hotel's brand and image, while 73% believed that SEMSs can increase overall hotel profitability. Staff (93%) claimed higher resulting personal job satisfaction, and expressed the wish for the Singapore hotel to further expand its social and environmental programs (95%).

Hotel employees, when viewed as reflective actors, can potentially create signification structures through their sense making and through their development of individual and group level interpretive schemes that embrace social and environmental responsibility and accountability. Interviewees felt that for them and their organisation, social and environmental responsibility is an objective in itself and not simply an adjunct or means to the generation of profits. They articulated social and environmental responsibility as a principle of doing the right thing (socially and environmentally) even when no one is observing, being passionate about it and encouraging others to do the same. They saw the corporate agenda of protecting the environment as both an individual responsibility *and* a corporate responsibility. Hence employees appear to have developed personal social and environmental philosophies and commitments that trigger strategic initiatives and routines as well as informal forms of control over their implementation. Thus SEMC was enacted from both the top of the global organisation *and* at the employee and management level in the Singapore hotel. This reflects a very clear case of the dialectic of control in action.

Overall, interviewees considered that the hotel had been developing a powerful social and environmental culture shaped by the emphasis placed on green initiatives from the very first day an employee joined the Singapore hotel. This was done for example, by including a green team presentation during the 3-day induction program for new employees. The green team members occupied key positions in departments throughout the hotel where they could exert significant influence.

“We have a monthly green committee meeting whereby we meet and we share ideas. We discuss ..... as members will in the course of their daily life they come across something new. They will bring it out in the meeting and we will discuss this ‘Oh this one makes sense oh, this one...’”

(catering & housekeeping staff)

The national environment and culture appeared to provide a signifying and legitimising context that encouraged staff to act as agents of social and environmental change. For example when the green team was first formed, significantly more employees applied to become involved than there were available positions.

“..... when we initially rolled it out we had far more people who wanted to be part of our green committee than we had slots, which is very encouraging it seem. I think people sense like I can have some impact on my environment and give back to my community.” (senior manager)

Many staff volunteered for various activities such as SPCA visits, Waterway Watch, and many personally contributed their own money to such causes. The green team created various competitions and awards that developed employee social and environmental awareness and

acted as forms of bottom-up control. They included *Earth Day Champion Department* - awarded to the department with the most sales for Earth Day flea market; *Walk up one flight, walk down one flight of stairs* - to reduce usage of the elevator, green team patrols issued “yellow cards” for violations; and *Paper consumption reduction* – a target being set for every department to cut paper consumption annually. Evidence from interviews also suggested that hotel management tried to ensure that what they were implementing was feasible for employees and then communicated with those relevant staff.

“So in this sort of project normally we have to get the user buy-in. We have to convince them say ‘Eh, this is the way to do and how we can save energy.’ If not, then it won't fly. Then you will start having a problem. So it's this type of cases we will get whoever is affected by our scheme to agree with it before we go.” (senior manager)

These internal awards and targets established by local hotel staff and green teams illustrate how the simultaneous reproduction of the virtual structures of signification, legitimation and domination were enabling. That is, an intended or unintended consequences of the green team initiatives and routines associated with the SEMC at the hotel, took such forms as these various competitions and awards. In turn these competitions and awards were the modality for producing socially and environmentally responsible actions.

At the implementation level, interviewees claimed there had been little resistance to green initiatives. Waste recycling and waste disposal training was provided in all departments. The housekeepers did not consider these to take significant time and saw it as a desirable initiative appreciated by guests. Many employees in the purchasing team were involved in brainstorming and proposing social and environmental purchasing policies and strategies. This dual strategising and control approach was driven by the commitment of these staff to their purchasing roles and to the corporate social and environmental philosophy.

In terms of individual hotel SEMS and implementation from a structuration theory perspective, we are presented with clear evidence of knowledgeable, purposive and reflexive actors (across all hierarchical levels of staff) who developed quite clearly articulated understandings of their industry and social and environmental context. They drew on various resources to further their and the hotel's strategic agendas: these included their active participation in the green team and its initiatives, their own tacit organisational experience and knowledge, as well as their ability and experience in volunteering for social and environmental activities. Additionally they demonstrated an evident self-awareness of their social and environmental actions (both actual and desired) and the longer term consequences (both financial and social and environmental) of these. The duality of structure was also clearly in evidence, as the global hotel chain has constructed and transmitted social and environmental values and philosophies which have been subsequently taken up by Singapore hotel staff and then developed and enhanced at both the organisational *and* personal levels. Thus social and environmental values, objectives and actions are strongly advocated and developed from the bottom-up. In this way, we see the dialectic of control in action, whereby the social and environmental program is in some senses controlled top-down by global corporate social and environmental and financial controls but on the other hand also controlled (via proposals, new initiatives, routines, and staff-developed systems) by staff's personal commitment and action from the bottom-up. This reveals a distribution of power to implement and control social and environmental actions, offering multiple pathways towards getting things done. At the same time, the overall hotel social and environmental system and the staff's engagement with it via formally and informally developed routines also arguably

provided them with a sense of ontological security with respect to the predictability of everyday events and actions.

In summary, the dialectic of control evidenced a top-down global headquarters impetus for social and environmental strategising and control, while at the same time a very powerful impetus for this was observably coming from the bottom-up within the local Singapore hotel itself. Survey and interview data revealed an overwhelming personal commitment to social and environmental responsibility as core values declared and exhibited by staff, so that this became both an individual as well as organisational phenomenon. Actions in these areas were therefore triggered from the top and from the lower levels of the organisation. These covered both social and environmental strategy and control.

#### **5.4 Global and Hotel Level Social and Environmental Controls**

An emergent system of SEMC and associated internal reporting processes was apparent within the Singapore hotel. A key reporting avenue took the form of quarterly audits conducted by the green team and submitted to corporate global level environmental affairs office for assessment and tracking of environmental strategy implementation and awarding points for initiatives implemented (using the hotel chain's global environmental results audit form). The partnership program specified that audits were intended to determine where a hotel 'currently stood' in order to determine where it should be focussing its future efforts. Such audit was directed across a hotel, towards assessing general management, grounds and recreation, housekeeping, purchasing, kitchens and food and beverage outlets, engineering and laundry. Nonetheless, even these were only very generally specified normative audit rules, only providing examples of the type of survey questions that might be asked, with detailed processes left up to the local hotel staff teams. This formed the basis for assessing best performing green teams across the global hotel chain. At the end of each year, the green team with the highest points is recognised as the environmental hotel of the year. Management communicated about social and environmental matters through a communication system that included notice board postings, newsletters, emails to all employees, publicly posted charts to track paper usage by departments, sharing on social and environmental initiatives at departmental meetings, as well as through informal 'fun' ways to remind staff and create accountability. These represented communication routines to which staff became highly accustomed.

“Maybe because we have all the systems and all the methods through which to keep the people motivated, pushing and driving, without needing it to be part of the incentives”

(senior manager)

“All I want to see is a passion for it, and the positive thing is that it is truly resonating within the colleagues here”.

(senior manager)

In 2015, the global hotel chain achieved the World Wildlife Fund Climate Savers Program target, reducing overall CO<sub>2</sub> emissions 20% below 2006 levels. The Singapore hotel was one of its leaders in producing this result, particularly through its sustainability team's monthly audits of energy efficiency in offices, kitchens and rooms. This achievement of the WWF Climate Savers Program target by the global corporate was arguable an intended or possibly unintended consequence of the quarterly audits associated with the SEMC and illustrates how the associated virtual structures were enabling such an outcome.

Although social and environmental performance measurement revolved around cost savings and resource usage, green performance measures were not part of the formal corporate financial and operational performance scorecard and associated KPIs. The hotel's scorecard focussed upon areas of internal employee satisfaction, competitiveness, profits/revenue, guest satisfaction and brand consistency. Despite this disconnect between SEMC and financial control systems, the already observed dialectic of control operating within the Singapore hotel meant that green teams and related staff still pursued their development of a SEMC system, being the modality of their own legitimation structuring. Thus they developed and contributed to formal and informal routines supporting the social and environmental agenda, thereby enhancing the dialectic of control. In this way, the SEMC constituted an important system with its associated routines, through which staff at various levels expressed their personal and organisational social and environmental commitments.

“...if we don't ‘tangibilize’ it, then it's not everyone's greatest dream. People play differently when you're keeping score. And so we have a hotel (balanced) scoreboard for our our main brand.” (senior manager)

For example, departments set annual targets for themselves. Performance measures such as waste recycling, electricity consumption, paper consumption have been tracked monthly by departments (reported in activity usage data template), with quarterly reporting of actual usage of measured fuel/energy resources (e.g. natural gas, oil, gasoline). In addition the hotel tracks guest awareness of environmental programs (through guest satisfaction survey) and media impressions (e.g. press reports related to social and environmental initiatives). However achievements of targets were not directly linked to employees' incentive plans, again providing evidence of an internal system contradiction within the hotel where there was a pronounced disconnect between SEMC and financial control systems within the hotel.

“..... but I guess we really have to then sit down and see what is measurable and what are the objectives. I guess like....currently that we have one scorecard is so much easier as in like we know ‘okay you hit your budget revenue, okay this is in it’. So it is something that is measurable, but then we have to come out with something, you know, for green.” (senior manager)

The dialectic of control routines took such forms as periodic reports to the hotel general manager and to global corporate headquarters. The green partnership program specified this as providing a record of environmental initiatives undertaken at each hotel. It declared its purpose as enabling the tracking of hotel environmental initiatives and management progress, and was designed to ensure that all hotels were carrying out the global headquarter's “green partnership mandate”. Thus this reporting system was a modality designed to encourage local hotel adoption of and consistency with the interpretive scheme being promulgated by global headquarters.

In terms of further routines, at the departmental level, monthly reports to the green team tracked environmental management actions such as recycling and were discussed during their monthly meetings. The green team provided regular updates on their actions to the hotel general manager, and the minutes of green team meetings were regularly submitted to global corporate headquarters. Once a quarter, the green team made a formal presentation to the hotel executive committee on actions in progress and proposals. At most formal management meetings within the Singapore hotel (e.g. communication meeting, department head meeting and global meetings), time is dedicated to some discussion of green teams and their activities.

“At the manager level, we have this forum called the managers' communications forum, MCF, in which we talk about important events that are coming out. This happens I think once in a month or once in 2 months.....we'll talk about guests' satisfaction, finance, as well as green. So on top of the 4 KPIs, we will always talk about green as well.”

(operational/financial manager)

Within this spectrum of emergent accountability, reporting and control routines, we see multiple aspects of all three structures at work: signification, legitimation and domination. The organisation, while it had only commenced some elementary forms of formal SEMS KPIs at the time of this study, nonetheless employed a variety of informal quantified and qualitative routines for communicating, monitoring and portraying social and environmental actions and outcomes. Some have been reflexively developed by departments themselves or by the green team. Accountabilities have been encouraged not simply from the financial perspective but through guest attitudes and responses, employee values and actions, and global social and environmental comparisons across the chain. For hotel staff, legitimation structuring still plays a major role in the development of the social and environmental program and its top down as well as bottom-up controls, while domination structures remain largely confined to being invoked by financial planning and control systems and did not appear to have penetrated the social and environmental arena. This is now considered further with respect to hotel requirements for meeting the financial business case.

In summary, social and environmental controls were initially triggered by global headquarter templates for instituting local level controls, communications and audits related to social and environmental performance. This involved reporting structures upwards from the green team to local hotel executive meetings, as well as the creation of self-set social and environmental targets at local hotel departmental level. However these reporting and control systems were not linked to hotel employee incentive schemes or to the hotel's operational and financial control systems. This created a disconnect between the social/environmental and the financial, which will now be explored further.

### **5.5 Financial Business Case Control**

Domination structures within organisations can be actioned through accounting and budgetary control systems that facilitate the authorisation and mobilisation of resources for approved strategies. This became evident in interviewees' explanations of the financially focussed business case that had to be made for any SEMS proposal. While both the global top-down hotel chain green/sustainability framework and the bottom up Singapore hotel strategy and control initiatives were in evidence, the latter were subject to an internal financial business case test.

How did the domination structure produce control actions? During one interview, a manager declared that if systems (e.g. energy saving systems) were costly to install and maintain, they were trialled to see if they potentially produced strong ROI results.

“So at one point we are starting to... should I collect rain water and then use the water to water my herb garden you know? So you work out the cost of the tank and all the drainages and we find that the cost and the ROI don't make sense. It'll take a long time before we'll recover. Again we said ‘Okay! Let's hold on for a while’.”

(senior manager)

However if the payback period was considered to be too long, the investment did not proceed. For example, the hotel's evaluation of installing solar panels for reducing energy consumption revealed payback of over 10 years, which was considered unacceptably long and was therefore not approved by management. Interviewees stated that for any social and environmental projects requiring capital investments, the same approval process and criteria were applied as for all other types of capital investment.

“You always get ROI, payback. Or whatever projects comes in, what's the ROI is it worthwhile? If the ROI costing comes 20 years then forget about it. So those would be... our main criteria.”

(senior manager)

Interviewees also reported that one of the routines staff developed to attract and secure support for their proposal was to commence by proposing small steps to make the commitment and investment more palatable to senior management. This can be understood in terms of structuration theory's dialectic of control whereby lower level employees can still develop control over their agendas and organisational strategies by conditioning information flows and developing proposals that facilitate the ends they seek. For example they characteristically began by requesting funds for acquiring only one machine (although for example they might actually need many more) and simultaneously bid for external grants/funding to reduce the overall cost to the hotel. Thus the hotel level structure of capital expenditure initiation and approval both constrained and empowered organisational members. The financial and accounting control system was clearly the structure (i.e. the system of resources and rules) that was the prime determinant of the shape, speed and extent of SEMS implemented by this hotel.

Similarly interviewees reported that purchasing was required to make revenue/cost comparisons and justify purchases of “green” items (e.g. paper, oil, plastic containers) to the hotel financial controller. Cost remained a driving factor in decision making and difficult to justify or control for larger projects. For example, organic produce cost more than non-organic produce so that purchasing staff needed to find alternative ways of making organic produce cost-effective, either through purchasing larger volumes, or by educating customers so that prices could be increased. Allocative resources proved to be the key determinant of environmental strategies determining the exercise of power over what could happen and when it could happen.

Thus cost reduction and cost-benefit considerations were crucial in the decision to adopt any social and environmental initiative, given that meeting related financial cost and returns targets was a priority.

“So I think cost reduction is the big thing.”

(senior manager)

For example as interviewees advised, with electricity costs rising at the time of this study, there was a financial incentive for the Singapore hotel's engineering department to find ways to save energy. On the other hand, the cost of water was still relatively low, while the cost of collecting rain water for reuse was relatively high. Hence as interviewees explained, the initiative to use recycled rain water was deferred since it was considered not currently economically justifiable. Thus SEMS were only supported and adopted if they met the business case test.

“We want to go green, but at the end of the day, we also do not want to escalate the costs and then be out of business”



(operational/financial manager)

This meant that the accounting and financial resource decision rules and controls had become embedded in organisation members' shared values and interpretations, hence producing their social norms of action in relation to how they approached SEMSs and SEMCs. Thus they turned what might at first sight appear to be a system contradiction between SEMSs/SEMCs and the financial control KPIs into a resource for and routine of building business cases to support proposed social and environmental strategies, thereby reconciling the primary agendas of the two systems in pursuit of their primary social and environmental agendas.

For this hotel, in relation to financial control and the business case prerequisite for social and environmental action, the domination structure loomed large. Any authorisation and mobilisation of hotel resources were governed by the traditional financial planning and control mechanisms which accorded priority to financial performance. Hence the domination structure remained financially focussed and exercised both discipline and constraint upon SEMSs.

“....the cap ex has to be raised and get approved by the GMs and supported by the GM.....(the green and normal Cap Ex) process is the same.....it goes through the normal approval (process).”

(operational/financial manager)

When the business case test was met, then allocative resources were brought into play, delivering greater control over social and environmental factors. Despite these allocative resource constraints, interviewees stressed that it did not fatally constrain individual staff motivation or actions towards social and environmental initiatives and proposals. Indeed it appeared to instil a sense of operational and financial discipline into their routine approaches to strategic planning, implementation and control.

“The lesson I have learned that when you want to do something it's better to maybe not start with such a big dream you know, but to take small steps at a time because it is more easily acceptable. .... if I say okay I only need 1 machine and it cost for example forty thousand dollars and if I can get a grant from the government (of) eighty percent.....it's more palatable to the management...so I can still do something. (It's) not a big step but at least a step forward.”

(Catering & housekeeping staff)

In summary, while staff experienced a sense of domination structuring through the resource authorisation and allocation required by the local hotel's financial control system, the key organisational criteria of demonstrating cost reduction or cost benefits through social environmental proposals became embedded in staffs' signification and legitimation structures as they integrated both financial and social/environmental agendas into their strategic initiative proposals. The capital expenditure payback norms became routinely addressed, conditioning proposal content, as well as relevant information sought and provided. Thus financial and social/environmental criteria became embedded in staff values and actions, becoming a resource that assisted them to build more effective and persuasive new social and environmental initiative proposals.

## 6. REFLECTIONS AND IMPLICATIONS

In the Singapore hotel, legitimation of SEMSs has been reinforced by global corporate level inspired inculcation of shared social and environmental values and objectives cascaded down

through the hotel chain and reinforced through its program of certifications and awards. This has effectively constituted the exercise of SEMC particularly via staff and management signification and legitimation structuring. Yet at the same time, a dialectic of control has been observable through the bottom up expression of employee values and their clear personal commitments to practically advancing a social and environmental agenda in their hotel. This was evident in both the organisation's local culture, its symbolism and through staff actions and initiatives. They emerged as knowledgeable and articulate in explaining and advancing their interpretive schemes and related SEMs. Hence social and environmental strategy and control are philosophically framed and controlled top-down, but implemented and also controlled bottom-up.

Nonetheless, the required financial business case control created both domination structuring in the thinking of staff and management, who then embedded that into their approaches to developing social and environmental proposals and trialling that in turn reflected their own signification and legitimation structuring. This shapes the form and pace of social and environmental initiatives and their manner of implementation within the hotel. For example both legitimation and domination structures appeared to be at play as employees have adopted incremental approaches to SEMS proposals and implementation. The financial control systems simultaneously constrained their proposals and encouraged innovative alternative operational and resourcing pathways towards meeting social and environmental objectives. Finally, despite being divorced from the traditional global corporate hotel financial and operational KPIs, a suite of local and global SEMCs and related reporting systems was in evidence. These have been actively employed and discussed at the hotel level, with green teams and reporting systems serving a facilitating role for reflexive employees pursuing their personally embraced agendas.

With respect to this study's first research question concerning the forms that hotel strategic management initiatives take, prompted by the general global social and environmental framework outlined by corporate headquarters, the hotel has pursued a suite of strategies including waste reduction, recycling, water and energy conservation, carbon footprint reduction, sustainable guest food consumption, social and environmental guest education, community programs and community fundraising development. These have often been pursued through strategic alliances with external community, business associations and government organisations. Here we see particularly management and staff signification and legitimation structuring at work.

With respect to this study's second research question regarding implementation and control mechanisms employed at the hotel level, the global level corporate policy framework effectively triggered a level self-reinforcing control disposition through its apparent conditioning of staff values and interpretations, stimulating their own developed social and environmental norms and routines. Indeed both formal and informal control systems emerged through bottom-up commitment and actions at the individual employee level. All three forms of structuring were in evidence: signification, legitimation and domination. Arguably, the former two forms stimulated and supported SEMs at the hotel level, while the latter domination form constrained and authorised strategic resource commitments as well as enlisting supplier and other strategic partner compliance.

With respect to this study's third research question regarding the relationship between SEMC and traditional financial control systems, it became clear that for hotel management and staff, financial controls retained their dominating structuring role. All social and environmental strategy proposals, decisions and commitments were subject to a financial business case test. However this was not an entirely constraining influence since it stimulated creative

initiatives, practical proposal designs, and pilot strategies as well as external funding bids and resourcing strategies through strategic partnerships. Nonetheless the pre-eminence of financial controls clearly prioritised financial performance over social and environmental performance. This was reinforced by the parallel (rather than integrated) operations of the SEMC system and the financial control system. Much of the SEMS and SEMC is designed and implemented at the individual hotel level, being focussed on and delivering localised outcomes. The business case focus on profit-seeking still sets the boundaries and conditioning for SEMSs and SEMC.

This study offers a significant contribution to the social and environmental accounting literature's understanding of the internal organisational processes of social and environmental strategising and control implementation. First it offers unique insights into these processes within a case study organisation in the little researched hospitality industry which constitutes a major global industry of significant importance to many national economies. Second, in doing so it has revealed the nature of interaction between three key factors: local national governmental and cultural context, global corporate framing of the social and environmental agendas and expectations, and local organisational staff values, commitments and actions. This has been revealed in practice through the study's exposure of the patterns of strategic and control implementation resulting from the confluence of such corporate framing and local staffs' tacit reflexive knowledge and their associated initiatives. Third, with respect to this confluence, a dialectic of control has been identified in the form of both formal organisational control systems and bottom up staff control routines that combine to offer a multi-layered approach to social and environmental control. Finally, this study has revealed the tension that can exist between financial and social/environmental control routines and systems which in this case have been accommodated by knowledgeable managers and staff who have co-opted the internal processes and disciplines of the organisation's financial controls to proactively shape and pursue the strategising and implementation of their social and environmental agendas.

Structuration theory has provided a unique and valuable framework for both informing and unpacking the implications of this study. The global corporate headquarters of this hotel chain provided an interpretive scheme through its green partnership program. This program focussed on articulating social and environmental objectives, priorities and associated monitoring and reporting modalities rather than allocating resources. Resources were to be drawn from and allocated by national governmental bodies and agencies, largely through grants and sponsorships. Nonetheless the corporate interpretive scheme clearly did influence local hotel staff virtual signification, legitimation and domination structures. Indeed these largely enabled rather than constrained staff social and environmental initiatives and strategies, as well as encouraging their development of their own initiated environmental management control systems. These local hotel interpretive schemes, structures and associated strategies and controls clearly produced some combination of anticipated and possibly unanticipated outcomes that included a raft of local national awards, global awards and global accreditations for the organisation.

Duality and reflexivity loom large as underlying themes. Both global corporate management and hotel staff have initiated and created social and environmental structures and processes which have become entrenched in the hotel organisation's philosophies and processes thereby of themselves creating social structures that in turn reinforce and condition staff actions. Staff appear to be socially and environmentally knowledgeable and reflexive actors who reflect upon their social and organisational context, articulate their social and environmental convictions and rationales and develop purposeful strategies and routines for further developing the social and environmental agenda. The evident engagement of staff

commitment and initiatives at all hierarchical levels presents a dialectic of control whereby control is formally and informally exercised not only via traditional top-down channels, but through social and cultural controls exercised by staff within and across hierarchical levels and functional groupings.

All three structuration typologies of signification, legitimation and domination are brought into play in this hotel's social and environmental program. Predominantly SEMS implementation and control are facilitated by and exercised within signification and legitimation structures, strongly reflecting the power of shared values, social and cultural (national and organisational) norms, and a developing social consensus concerning acceptable social and environmental philosophies and behaviours. Domination structuring is in evidence with respect to the overriding priority given to financial control criteria that can constrain but also trigger further SEMSs as actors search for alternative routes and resources for supporting and implementing their longer term agendas. It is also evident with respect to the emerging green team and senior management reporting systems that formally facilitate and encourage social and environmental developments. Thus the strategic context both empowers and constrains the degree to which hotel management and staff can change their context, but nonetheless does not fatally inhibit change. Arguably the organisation and its members' generation of signification and legitimation structures, at least at this stage of social and environmental program development, has sponsored the opportunity for staff to take up the social and environmental agenda and to express their own personal social and environmental values. They appear to have translated into their personal promotion of the social and environmental agenda as a primary organisational objective in itself, reflecting their societal cultural attitudes and enhancing their motivation through the concurrence and alignment of both their personal social and environmental philosophies and those of the organisation.

With respect to hotel environmental management and control then, based upon this study and its relationship to the extant literature, a number of general policy implications emerge. Given the strong societal and community interest associations with hotel SEMS, the employment of particularly signification and legitimation structures to create and build social and environmental values and programs offers a means of developing the foundations of organisational discourse and action at multiple levels of the organisation. Arguably this allows for the development of frameworks, systems, modes of operating and personal staff commitments that can have a strong basis in bottom-up initiatives and control. The harnessing of staff initiatives, commitment and leadership offers opportunities for contributing to both global chain and individual hotel interpretive schemes and knowledge sets, as well as accessing tacit knowledge not always available formally within an organisation. Nonetheless, the potential remains for encouraging management and staff domination structuring and its facilitation of the integrated use of rules and resources to further capitalise on the initial advantages secured from signification and legitimation structures. While financial control and reporting systems are fundamental to the hotel organisation's survival, any failure to further develop a formalised SEMC system that supplements and integrates with the traditional financial control system, risks marginalising the social and environmental program and losing the social and environmental and overall organisational commitment of staff with consequent losses to *both* the financial and social and environmental agendas of the organisation. While the business case may remain in the driver's seat, the power and prospect of passionate organisational and individual commitment to a social and environmental agenda has the capacity to persist and to deliver significant outcomes for global and local organisations and more importantly for their local communities.



## **NOTES**

1. More recently badged as the sustainability team.

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<sup>i</sup> Now more recently badged as the sustainability team.