**CSR as a strategic tool in the Hotel Chains**

**Abstract**

Many researchers in CSR offer stark critique to the fact that the length of the reports is increasing, while the outcomes of CSR are unclear both for society and the firms (Elkington, 2003; Knox and Maklan, 2004; Zadek, 2002). They claim that firms report more on the investments in CSR rather than the results achieved. The numerous existing rating and measurement systems do not provide much help to report on outcomes, these do not only fail to accurately reflect the social impacts of CSR, but also lack of measuring consistency and industry specialization (Porter and Kramer, 2006). At the same time, there is no guidance how to value the impact of the CSR on the firm’s results.

All the above is especially true in the hotel industry. Based upon the publicly available information on CSR in global hotel chains in addition to the primary data gathered though questionnaires, we analyze the measures used by hotels to report on their progress in CSR. More specifically, the focus of interest is to find out whether the measures used by these companies reflect the investments undertaken in the area of CSR or the outcome for society and businesses.