SDGs disclosure: evidence from cruise corporations’ sustainability reporting

Assunta Di Vaio, Luisa Varriale, Maria Lekakou and Matteo Pozzoli

Abstract

Purpose – This study investigates how cruise corporations, which have shown consistent and high growth rates in recent years, address the Sustainable Development Goal 17 (SDG17) “Partnership for the Goals” to meet the UN 2030 Agenda. This study aims to fill the existent gap in the literature, as also highlighted by practitioners in the First Research Conference on Tourism, through the lens of stakeholder theory.

Design/methodology/approach – This study focuses on the analysis of partnerships and collaborative governance of cruise corporations’ endeavours to meet the UN 2030 Agenda. This study is supported by the sustainability disclosure framework and stakeholder theory, based on the dependence of resources and descriptive and instrumental approaches to describe, analyse and map, through multi-stakeholder partnerships, the sustainability initiatives and practices adopted by cruise corporations. A systematic manual content analysis has been developed on sustainability reporting published by corporations.

Findings – According to the descriptive and instrumental approaches and the dependence resources construct of the stakeholder theory, this study highlights the typology and nature of partnerships with SDGs, and their strategic role in achieving them, although cruise corporations do not highlight in their sustainability reporting the measures of effectiveness regarding the relationship between single partnerships and targets reached for each SDG.

Practical implications – Recommendations at the managerial level are put forward to support cruise corporations’ initiatives and practices to meet UN 2030 Agenda. This study suggests to governors of corporations the cooperation between the cruise industry and institutions at the local, national and international levels for promoting institutional interventions at the infrastructure and economic level.

Originality/value – This study provides further insights into the under-researched topic of sustainability disclosure within the cruise industry, adopting the lens of stakeholder theory from the partnerships’ perspective. To the best of the authors’ knowledge, this is the first study to adopt the analysis of the SDG practices under the lens of the stakeholder theory, based on the dependence of resources and descriptive and instrumental approaches to identify, map and analyse the multi-stakeholder partnerships as an enabling key to meet UN 2030 Agenda in the cruise industry.

Keywords Sustainable development goals, Multi-stakeholder partnerships, Stakeholder theory, Corporate social responsibility, Non-financial reporting

Paper type Research paper

1. Introduction

Despite the cruise industry constituting a small segment of the market and of the tourism industry, it has been the most rapidly growing industrial sector in recent decades, with 6.6% growth between 1990 and 2019 (Cruise Market Watch, 2020). Cruise activity is often perceived as an economic engine by stakeholders; thus, international destinations “invest” in attracting it, recording around $150bn in revenue worldwide in 2019 [CLIA (Cruise Line International Association), 2020].

This industry has been concomitantly raising multiple concerns regarding its environmental, economic and social effects. Accordingly, it is common for the sustainability of the sector to be heavily scrutinized, especially regarding overcrowding in ports of call.
In response, numerous cruise corporations promote and implement sustainability initiatives (Könnölä et al., 2020). Indeed, cruise corporations are increasing their focus on sustainability measures, trying to mitigate/manage their social, environmental and economic impacts, aiming towards greater transparency via conducting annual sustainability reports, and adopting voluntary or mandatory sustainability practices (Han et al., 2018). Still, some research outlines that such attention towards sustainability disclosure can, instead, be just a form for these companies to “seem” transparent and accountable (Scheyvens et al., 2015), maintaining substantially a “cosmetic behaviour” (Covaleski et al., 2003). On this topic, de Grosbois (2016) confirmed a low quality of reporting and a lack of external assurance regarding sustainability disclosure and primary corporate social responsibility for international cruise corporations.

Moreover, in the past decade the world’s largest corporations have been increasingly engaging in sustainability reporting (Maroun, 2019a, 2019b). Sustainability disclosures have also been shown to play a key role in information provision for investors and other stakeholders regarding organizational management of multiple types of resources to create value (Maroun, 2019a, 2019b), becoming a method through which organizations can communicate their initiatives towards the topic for those interested. Prior literature has demonstrated that sustainability disclosure has a positive effect on the reputations of cruise companies, legitimizing their actions, and allowing for stakeholders to ascertain their sustainability credentials and trustworthiness (Wang et al., 2019). This creates better conditions for them to establish partnerships and further sustainability initiatives.

Through the 17th Sustainable Development Goals (SDGs) “Partnership for the Goals”, the United Nations (UN) recognizes the key role of global and multi-stakeholder partnerships and cooperation in mobilizing knowledge, expertise, technology and financial resources for meeting the SDGs and ensuring the successful implementation of the UN 2030 Agenda (United Nations, 2020a; United Nations, 2020b). Indeed, the establishment of multi-stakeholder partnerships serves as a basis for enhancing sustainable performance; specifically, they enable managing/mitigating externalities, designing new and enhanced sustainable products, developing and applying new technologies and/or abiding by common operational standards and protocols. Although there is literature on sustainability and on the role of sustainability disclosures in the cruise industry, some studies have described a lack of dedicated research on partnerships that foster environmental, social and economic sustainability in this industrial sector (Milwood, 2020).

In this study, we deemed it as critical to deliver an integrative conceptual schema to investigate sustainability in the cruise industry based on the sustainability disclosure framework and using specifically the lens of the stakeholder theory, with the focus on multi-stakeholder partnerships for meeting the UN 2030 Agenda. Therefore, starting from the recognized importance and key role of partnerships in the tourism industry for achieving sustainability goals (Scheyvens and Cheer, 2021), this study, through the analysis of SDG disclosures by cruise corporations, aims to fill the existent gap in the literature by adopting the stakeholder theory, based on the dependence of resources and descriptive and instrumental approaches (Bailur, 2006; Preston, 1990; Freeman, 1984), to analyse the partnership practices implemented, that is SDG 17, to achieve all the SDGs and their targets. Elsewhere, the stakeholder theory has been dominantly used in research on sustainability disclosure practices, but studies focused on its adoption from the partnership perspective for meeting the UN 2030 Agenda are still limited. Considering their theoretic relevance, we chose to integrate the sustainability disclosure framework and the stakeholder theory for our major research goal, to interpret whether and how the multi-stakeholder partnerships, also mapping them in terms of nature and typology, established by cruise companies support the achievement of the UN 2030 Agenda. We put forward the research questions (RQs) herein:
RQ1. What is the role and the scope of the established partnerships for achieving the SDGs in the cruise sector? What is the nature and typology of partnerships established by the cruise corporations to achieve the SDGs?

RQ2. What and how do the sustainability disclosure practices of companies in the cruise industry demonstrate regarding the role of these partnerships in the companies’ achievements regarding the SDGs?

To address our RQs the paper is structured as follows: Section 2 provides the theoretical background, giving insights on the sustainability disclosure framework and the stakeholder theory in the cruise industry from the perspective of partnerships; Section 3 describes the methodology and the sample analysed; Section 4 summarizes the main results; and Sections 5 and 6 present the discussion and conclusion, implications and limitations of this study, respectively.

2. Theoretical background

2.1 Sustainability in the cruise industry

The cruise industry has increased the focus on sustainability initiatives in recent decades, also in relation to the transformation from its traditional focus on the elites to a focus on the masses, prioritizing the creation of sustainable itineraries. From an economic perspective, the cruise industry presents a significant impact at various levels, especially at the regional level, the economic effects are not entirely apparent, and are mostly measured using the average spending serving as a misleading index. Honey (2019) argued that studies using this index “tout the economic gains” and do not report on the concomitant infrastructural and service costs of the sector. Moreover, the gigantism trend of this industry has increased the visibility of cruise ships to port and city communities (Han et al., 2018) having high environmental impacts of cruise ship operations at the forefront of contemporary cruise research (Sanches et al., 2020).

On the topic of sustainability in the cruise industry, Carić (2016, p. 490) outlined that the sector has a “tendency of being environmentally unsustainable”, something that becomes evident when we look at the constant fines that cruise corporations are forced to pay owing to violations of environmental regulations (Moscovici, 2017). In this field, air emissions, wastewater treatment, solid waste and urban and natural space destruction have increasingly become key research topics (Sanches et al., 2020). Furthermore, cruise corporations have been increasingly providing sustainability reports, a practice related to the adoption of mandatory sustainability disclosure practices. Nonetheless, Bonilla-Priego et al. (2014, p. 155) suggested that this industry remains “in the early stages of accepting responsibility” regarding sustainability disclosure. Similarly, Di Vaio et al. (2021) reported gaps regarding data, relevance and comparability for these reports of cruise companies. Together, this evidence seems paradoxical: albeit the cruise industry proclaims a strong commitment towards sustainable operations, it seems that only a small portion of the relevant corporations provide sustainability disclosure. One recent study highlighted that cruise corporations are reacting to the pressures of the external environment by releasing more information about the initiatives and practices to meet SDGs, and also seeking the certification of the information reliability through the Global Reporting Initiative (GRI) disclosure framework. Otherwise, significant critical issues still exist in the accountability for the adoption of processes addressing to SDGs, especially regarding the social pillar of sustainability (Di Vaio et al., 2022a). Likewise, Al Amosh and Khatib (2021) observed how the company practices concerning the disclosure climate protection are changing to satisfy the legitimate information needs of stakeholders, as well as consolidating and strengthening the legitimacy of business organisations.
2.2 Sustainability disclosure in the cruise corporations under the stakeholder theory lens and from the partnership perspective

Research on the sustainability disclosure framework in the cruise sector has predominantly addressed the satisfaction and expectations of stakeholders and other interested parties (e.g. port communities) regarding improvements in information transparency and completeness (Li et al., 2022; Di Vaio et al., 2021; Bonilla-Priego et al., 2014). To provide proper foundations for their assessments regarding the sustainability disclosure practices of firms, scholars have predominantly employed agency theory, legitimacy theory and stakeholder theory (Schaltegger et al., 2019).

Stakeholder theory can better represent the investigated phenomenon (Jamali, 2008), mostly owing to a novel management model that has been recently introduced across organizations from various sectors, including the cruise industry, which places maximum focus on meeting stakeholders’ yearnings to secure the satisfaction of shareholders’ needs, going beyond profit maximization. In the management literature, Freeman (1984) primarily introduces the stakeholder theory, defining stakeholders as “groups vital to the life of companies”, including shareholders and all individuals or other groups that influence the achievement of the company’s goals. Instead, Preston (1990) identifies shareholders, employees, customers and the general public as the major stakeholder groups. Adopting the different approaches, the stakeholder theory allows to better investigate the phenomenon of partnerships as an enabling factor for achieving the SDGs. Specifically, although the major controversies about the fundamentals of stakeholder theory have been investigated, Bailur (2006) highlights that the contribution of this theory follows three main approaches: descriptive, normative and instrumental. The descriptive approach of stakeholders focuses on the description of the behaviour among stakeholders; the normative approach of stakeholders concerns the responsibility, ethics and moral obligation of corporate behaviour. Finally, the instrumental approach of stakeholders is based on “taking care” of the stakeholders with whom there are direct and indirect interactions. The latter approach is based on the dependence of resources for the pursuit of each stakeholder’s goals. Hence, stakeholder theory outlines the relevance of creating value for all stakeholders, being a strong facilitator of corporate sustainability policies/actions (Freeman and Dmytriiev, 2017). Because of the high number of stakeholders for most firms, corporate purpose and contextual dynamics are considered for identifying and classifying them (Ashrafi et al., 2020). The results of some studies have highlighted how the pressure of stakeholders, meant as the effect of the increased awareness in the field of sustainability, implies a related increase in environmental, social and governance (ESG) performance disclosure (Al Amosh and Khatib, 2021). Otherwise, according to previous studies on the stakeholder theory, as already outlined, stakeholders – who comprise all individuals or groups that impact organizational survival, such as employees, customers, governmental institutions, shareholders, among others (Freeman and Reed, 1983) – have been distinguished as internal and external stakeholders (Freeman, 1994), or even primary and secondary stakeholders (Clarkson, 1995).

In the cruise industry, the main internal stakeholders are shareholders, managers and employees, while the main external stakeholders are customers/cruisers, port authorities, terminal operators, local communities/environments, regulators, suppliers, governmental institutions and non-profit organizations (NPOs). Based on stakeholder theory, each cruise corporation has to meet the pressures and expectations of its stakeholder network, which often presents special features owing to the geographical dispersion of cruise activities and the sub-networks that are formulated at the regional (destination) level. This pressure is also due to the increasing interest in the social pillar of sustainability, linked to the commitment to the UN 2030 Agenda and its SDGs declared in 2017, by the main cruise line international association (CLIA) (Di Vaio et al., 2022a). SDGs are large and complex goals to achieve regarding sustainability, including environmental, social and economic targets; hence, firms
do not always have all the resources to achieve the goals and this lack pushes cruise corporations, but more generally the firms of the maritime industry, i.e. shipping companies, to seek alliances or other agreements (Ghorbani et al., 2022; Cariou et al., 2019; Midoro et al., 2005). Accordingly, in this study the stakeholder theory approach based on the dependence of resources supports the analysis of partnerships for achieving the SDGs of individual cruise corporations, along with the descriptive theory of stakeholders, which helps to map the nature and typology of partnerships.

Under the pressure of the SDGs that urge the stakeholder, i.e. governments, business operators and citizens, to adopt practices and behaviours to achieve sustainability goals, the tourism scholars and tourism industry gathered at the 1st Research Conference on Tourism and the SDGs (#Tourism4SDGs19, from 24–25 January 2019 at Massey’s Albany campus in Auckland, New Zealand) (https://tourism-sdg.nz/) to discuss the linkage between tourism stakeholders for sustainable development (SD) and SDGs (Scheyvens and Cheer, 2021; Scheyvens, 2018). Scholars discussed the impacts of the tourism industry regarding the three pillars of sustainability, that is, planet, people and profit – also known as the environmental, social and economic pillars – while practitioners highlighted the need to activate and stimulate cultural collaboration through partnerships. Thanks to this scientific conference also involving tourism practitioners, the relevance of multi-stakeholder partnerships in tourism to achieve SDGs through creating long-lasting solutions has been shared (Scheyvens and Cheer, 2021). Since this first conference, Scheyvens and Cheer (2021) have highlighted and written about the partnerships in the tourism industry to achieve SDGs, but they have also clarified the difficulties in negotiation and implementation of partnerships, mainly as a result of the interests that each individual partner takes into negotiation. Therefore, the question revolves around the governance of a common goal with respect to the responsibilities of the individual partners. The recent voice from the tourism industry oriented towards the partnerships to achieve SDGs, as well as the need for scholars to understand the types of partnership that are more effective for individual SDGs, require the analysis to focus on each segment of this broad tourism industry, e.g. the cruise sector. Scheyvens and Cheer (2021) bring out the existent blindness of literature regarding the partnerships phenomenon in the tourism industry, highlighting the matter of the effectiveness of partnerships in achieving SDGs, especially knowing that partnerships in the tourism supply chain are not always formalized. Scheyvens and Cheer (2021, p. 2274) identified the main types of partnerships, i.e. public–private partnerships (PPPs), community-based partnerships, bilateral partnerships and multilateral partnerships, recognizing the most dominant types of partnerships as being the multi-stakeholder partnerships and PPPs. However, an in-depth and clear investigation of effective partnerships to achieve SDGs is still missing. The literature research is still limited to describing and measuring the initiatives adopted by cruise corporations for SDGs, as well as the sustainable practices regarding some processes on-board ships to achieve SDGs, neglecting the significant role of partnerships (Di Vaio et al., 2022a; Di Vaio et al., 2022b; Di Vaio et al., 2021). Hence, the descriptive and instrumental approaches of the stakeholder theory can significantly support and justify this study in the analysis of cruise corporations’ behaviour regarding the initiatives adopted through the partnerships to achieve SDGs. Also, the disclosure practices of the sustainable initiatives represent a firms accountability tool in favour of the stakeholders’ needs, as well as legitimizing evidence of their environmental and social governance (Al Amosh et al., 2022). In the UN 2030 Agenda, SDG17, which deals with partnership concerns, is described as “a transversal one which aims to strengthen the means of implementing the SDGs through partnerships” (Stott and Murphy, 2020, p. 3). This SDG promotes a Global Partnership for SD, involving and led by governments to reinforce international cooperation and development assistance. This Global Partnership should be able to work alongside multi-stakeholder partnerships at the global, regional, national and/or subnational levels to “mobilize and share knowledge, expertise, technology, and financial resources to support the implementation of the SDGs”
SDG17 is considered as pivotal for achieving all the SDGs and mainly focuses on promoting a partnership between developed and developing countries, where the first support the latter through several actions.

In this view, public interest companies are used to adopting generally accepted sustainability standards to provide stakeholders with reliable information and allow a conscious opinion on companies’ environmental and social behaviour. Thus, corporate disclosure is significant in the stakeholder expectations perspective as well as a strategic avenue to improve the firm performance (Al Amosh et al., 2022). The application of recognized standards is crucial in sustainability reporting, as qualitative information can be significantly discrentional and oriented to depicting a biased picture of the entity, on the one hand overestimating positive features and, on the other, underestimating negative features. To this end, international bodies focused on enacting sustainable practices are converging towards a unique set of standards (IFRS (International Financial Reporting Standards) Foundation, 2021).

Sustainability disclosure may often be strategic in ensuring that organizations, including cruise corporations, have a positive image, reputation and achieve legitimacy even after some disasters have occurred in relation to the industry (Aureli et al., 2017). In addition, some scholars claimed that legitimacy depends on the perception that stakeholders have on sustainability, understood as the “lifeblood” of the sustainable agenda of business corporations, which means that the legitimacy theory depends on society’s sensitivity (Al Amosh et al., 2022, p. 5). Nevertheless, doubts have been expressed about the reliability, comparability and content of the sustainability reports, especially of cruise corporations and their subsidiaries (Manetti and Becatti, 2009). Despite the remarkable descriptions above regarding the positive aspects of disclosure practices, its role in ensuring transparency remains under academic discussion, mostly because these disclosure endeavours may be of an opportunistic nature (Scheyvens et al., 2015).

While there are several studies on sustainability disclosure and its role in the cruise industry, public disclosure remains relatively scarce, and research on the topic remains limited (Wang et al., 2019). However, sustainability disclosure also represents the first way, and probably also the most reliable one, for making a comparative analysis over time and between companies in the same sector, allowing an understanding of the behaviour of the business organizations towards sustainability (Maroun, 2019b). Therefore, according to the First Research Conference on Tourism and the SDGs regarding the importance of partnerships in the tourism industry to achieve sustainability goals, and the need for knowledge about how to model the partnership and to develop and adopt practices to achieve them (Scheyvens and Cheer, 2021), this study seeks, through the analysis of cruise corporations’ SDG disclosures, to fill the existent gap in the literature using the stakeholder theory approach based on the dependence of resources and descriptive and instrumental approaches of the stakeholder theory to analyse the partnership practices adopted, i.e. SDG 17, to achieve the other SDGs and their targets.

Currently, firms are being somewhat forced to perform sustainably because stakeholders and third parties are increasingly asking for greater accountability from organizations, pushing these firms to prove their social, economic and environmental credentials. Therefore, because the literature depicts partnerships as having a relevant role in promoting sustainable performance in the cruise industry, this study outlines the relevance in an investigation aimed at understanding the achievement status of the SDG17 by this industry.

3. Methodology

3.1 Content analysis

We conducted a systematic qualitative content analysis of the major sustainability disclosure sources of cruise corporations. Specifically, a summative content analysis
approach was used for identifying and quantifying the presence and/or density of terms or content (manually or through specific software), representative of key concepts, to provide an interpretation of the obtained results (Hsieh and Shannon, 2005). The applied methodology allows us to investigate the overall content of communication (Gray et al., 1995), as well as to count the number of words or sentences focused on specific topics related to the SDG17. We focused on partnerships and collaborations established by cruise corporations to meet the investigated goal, adopting the sentences as unit of analysis.

As already outlined, qualitative content analysis used in this study represents one technique to perform an analysis of textual data able to systematically analyse qualitative material and describe its meanings (Forman and Damschroder, 2007). Qualitative content analysis allows the classification of material into categories by coding and identifying themes or patterns (Schreier et al., 2020; Schreier, 2014). Among the several coding techniques for systematic qualitative content analysis, this study adopts the technique of descriptive coding (i.e. summarizing the meaning of the extracted text into a word or short sentence), giving the opportunity to better interpret the underlying meaning of the information available as well as helping to identify the meaning of the same text. Precisely, although the coding frame should originate from research, it is always partly driven from the data and tailored to match the material, to improve the reliability and validity of the same coding frame (Schreier, 2014, pp. 5–7). Furthermore, among the different approaches of the qualitative content analysis that present differences in terms of coding schemes, origins of codes and threats to trustworthiness (conventional, directed or summative) (Hsieh and Shannon, 2005), this study used directed content analysis, where theory and relevant research findings guide the choice of coding categories, that is, “partnerships/collaborations”. Hence, all the sustainability disclosure sources, especially the sustainability reports, were coded, in their entirety, through multiple rigorous iterations. With “Partnerships” as the central theme, after conducting the first analysis (focused on sustainability reports and websites), we carefully read all the sustainability 2018 reports of the four cruise corporations, their websites and any other documentation available (from blogs, internal archives, specialized magazines, data from statistical institutions, sustainability disclosures from specialized institutions). We searched for reports on partnerships related to sustainable initiatives and practices. In an Excel sheet, we recorded all sentences containing the words “partnerships”, “partner” and/or “collaboration directly”, and “collaborate”, where we matched the results of our reading and processing of the disclosures, including secondary (articles from the press, magazines, blogs, etc.) and primary data (sustainability reports and websites). Thereafter, we found some commonly mentioned and repeated themes (partnerships, initiatives and practices); this process yielded around 105 items of disclosure, which we deemed as being associated with sustainable initiatives and practices that were developed and implemented by the cruise companies thanks to the establishment of partnerships and collaborations. We conducted the analysis in pairs before gathering to compare the results and develop the Discussion section.

3.2 Sampling

We selected four major cruise corporations – Carnival Corporation; Royal Caribbean Group (RCG; formerly known as Royal Caribbean Cruises); Norwegian Cruise Line (NCL) and the Mediterranean Shipping Company (MSC) Group, because they dominate the cruise market and are the top four in the ranking of cruise companies [ISL (Institute of Shipping Economics and Logistics), 2017], representing about 80% of the global passengers and revenue income in the cruise industry [STATISTA (The Statistics Portal for Market Data, Market Research and Market Studies), 2019]. The largest fleet belongs to Carnival Corporation, with around 100 ships (www.carnivalcorp.com), followed by RCG with 60 ships (www.royalcaribbeangroup.com), NCL with 28 cruise ships (www.ncl.com) and MSC
Crociere S.p.A. (a subsidiary of the MSC Group) with 16 ships (http://m.msccruises.com/en-gi). A brief description of the four cruise companies is presented in Table 1.

3.3 Data collection and analysis

The analysis consisted of four steps.

First, we both collected official and non-financial documents published by the cruise corporations through a systematic online search, and conducted an in-depth analysis of the corporations’ websites, which served to outline the content and type of the information they provided regarding sustainable performance, as well as determining whether their mission and vision were concordant with SDG17.

Second, we collected and assessed all the sustainability reports from 2018 and other disclosure sources of the cruise corporations.

Third, we decided upon specific keywords that were appropriate for defining disclosure items in our research, thereafter, exploring their presence within the collected non-financial documents; the focus for this process was placed on the sustainability reports and websites. For example, “partnerships”, “collaborations”, “SDG17”, “multi-stakeholder partnerships”, “sustainable initiatives”, “sustainability initiatives”, “sustainability practices”, “social practices”, “economic practices”, environmental practices”, “social initiatives”, “economic initiatives”, “environmental initiatives”, “sustainable development goal”, “SDG”, “commitment”, “community engagement”, “government engagement” and “disclosure”.

Fourth, we performed content analysis to compare the characteristics of the collected documents regarding language style and information content (i.e. specific words and sentences used) related to SDG17. We identified, counted and investigated all sentences (items of disclosure) containing the word “partnership” and related concepts to pinpoint which sustainable initiatives and practices derived from a specific partnership.

According to previous studies, we conducted an analysis of the selected partnerships (Stibbe et al., 2018; Stott and Murphy, 2020; Gehringer, 2020; Larionova, 2020). According to the descriptive and instrumental approach of the stakeholder theory (Bailur, 2006; Preston, 1990; Freeman, 1984) and adapting the schema by Stibbe et al. (2018), the reported partnerships were mapped and categorized according to predefined criteria and the partnership spectrum for SDGs proposed by the United Nations Department of Economic and Social Affairs (UNDESA). UNDESA distinguishes three types of partnerships based on the primary purpose and the nature of the relationship between the partners: Leverage/Exchange; Combine/Integrate; and Transform (Stibbe et al., 2018; Figure 1).

For the data analysis, we categorized the four cruise corporations based on their primary sustainability orientation towards the SDG17; namely, for each sustainability initiative and practice developed and implemented through partnerships, we identified the SDGs they

<table>
<thead>
<tr>
<th>Cruise group company</th>
<th>Year of establishment</th>
<th>#Brands</th>
<th>#Employees</th>
<th>Fleet</th>
</tr>
</thead>
<tbody>
<tr>
<td>Carnival Corporation &amp; PLC</td>
<td>1972</td>
<td>9</td>
<td>~100,000</td>
<td>over 100 ships</td>
</tr>
<tr>
<td>RCCL</td>
<td>1997</td>
<td>6</td>
<td>~77,000</td>
<td>60 ships</td>
</tr>
<tr>
<td>MSC</td>
<td>1970</td>
<td>1</td>
<td>over 47,000</td>
<td>16 ships</td>
</tr>
<tr>
<td>NCL</td>
<td>1966</td>
<td>3</td>
<td>over 30,000</td>
<td>28 ships</td>
</tr>
</tbody>
</table>

Source: Authors, based on website and financial and non-financial reports of cruise group companies.
addressed, the achievements and the dimension of sustainability that was involved (environmental, economic and social). Following previous empirical studies on sustainability disclosure using content analysis (Medrado and Jackson, 2016; Lock and Seele, 2016), this study considered sustainability information disclosed in the sustainability reports and corporate websites during 2018. In this study, both prescriptive and open forms of content analysis were applied (McKeone, 1995). The prescriptive form serves to analyse a closely defined context, which is expressed as a set of communication parameters (e.g. specific messages or subject matter); the open form concerns the identification of predominant messages and the subject matter within the whole text.

We also grouped the 105 sustainability disclosure items, which identified sustainability initiatives and practices promoted through partnerships by the companies, according to the sustainability field: environmental, economic and social. Using the stakeholder theory approach based on the dependence of resources and the specific descriptive and instrumental approaches (Bailur, 2006), the partnerships were mapped and then, adapting the schema by Stibbe et al. (2018), the same partnerships were categorized considering the following criteria: type of partners; typology; objectives; sustainability area; target group; and SDGs.

4. Findings

Indisputably, the investigated companies have adopted corporate sustainability policies, relevant initiatives and disclosed their sustainability activities through reports. On their corporate websites, each cruise corporation has a section dedicated to sustainability goals; additionally, their homepages clearly illustrate a high interest in sustainability, highlighting the already achieved and ongoing goals on this subject. It also presents information about developed and implemented sustainability practices.
4.1 Environmental-led partnerships

Environmental protection, restoration, climate change and awareness are all topics at the forefront of corporate partnerships. Indeed, all participants presented collaborations with NPOs and research institutions to fulfil environmental objectives.

For a summary see Table 2.

4.2 Community-led partnerships

The investigated cruise corporations developed several initiatives through partnerships able to benefit the local and global communities, considering several issues, such as health care, humanitarian and well-being in general, highlighting the dependence knowledge and resources between partners to meet SDGs (Bailur, 2006).

For a summary see Table 3.

<table>
<thead>
<tr>
<th>Cruise group company</th>
<th>Organizations involved in main partnerships</th>
<th>SDGs achieved</th>
</tr>
</thead>
<tbody>
<tr>
<td>Carnival Corporation &amp; PLC</td>
<td>Bellona Foundation promoting greater ecological understanding and protection of nature, the environment and health through a specific initiative, including training courses for shore-based and on-board personnel. This private and formal partnership introduced sustainable environmental solutions, such as the environmental restoration of Posidonia oceanica, marine fauna and various corals</td>
<td>SDG3, SDG11, SDG13, SDG14 and SDG15</td>
</tr>
<tr>
<td>RCCL</td>
<td>WWF to support WWF-trained teachers and student leaders in conducting an environmental education school curriculum in 47 public elementary schools in Donsol, Philippines for supporting since 2016 the health of the oceans and the 2020 sustainability targets</td>
<td>SDG11, SDG3, SDG6 and SDG4</td>
</tr>
<tr>
<td>NCL</td>
<td>Nova Southeastern University (NSU) for reversing the decline of the coral reef, a critical marine ecosystem, near the private island Great Stirrup Cay, involving the Perry Institute of Marine Science and the Coral Reef Restoration, Assessment and Monitoring Lab at NSU’s Oceanographic Centre, to promote the growth and health of the corals, as well as educational programs in partnership with the Guy Harvey Ocean Foundation (GHOF) team</td>
<td>SDG4, SDG6, SDG7, SDG12, SDG13, SDG14 and SDG15</td>
</tr>
<tr>
<td>MSC</td>
<td>UNICEF addressed to reducing malnutrition and poverty in Africa. MAREVIVO Association for developing training courses to educate new generations about the value and respect of oceans</td>
<td>SDG3, SDG11, SDG13, SDG14 and SDG15</td>
</tr>
</tbody>
</table>

Source: Authors
4.3 Partnership objectives

The investigated sustainability reports illustrated that cruise corporations tended to establish numerous partnerships, adopting a variety of strategies and initiatives to achieve the SDGs (Bailur, 2006). These are, in turn, based on corporate priorities and materiality assessment. Thus, the various partnerships served as means of fulfilling diverse targets. Despite the disclosed partnerships differing in scope, type, and range, they still presented some common patterns. Concerning partnership aims, we observed five main categories: improving corporate performance (mostly regarding environmental efficiency); serving global objectives (e.g. ocean conservation); serving particular objectives at the regional level; serving objectives related to specific events (e.g. hurricanes), covering mainly humanitarian aid initiatives; and achieving philanthropic or humanitarian objectives.

According to the descriptive and instrumental approach of the stakeholder theory (Bailur, 2006), the cruise corporations’ sustainability reporting and websites analysed in this study

<table>
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<tbody>
<tr>
<td>Carnival Corporation &amp; PLC</td>
<td>The Smithsonian National Museum of African American History and Culture for supporting the community with a $2 million donation over five years; the Big Brothers Big Sisters program; Mercy Ships and the Costa Group brand (Costa Cruises, Costa Asia, and AIDA Cruises) to support their humanitarian work; Create Common Good (a non-profit social enterprise that uses innovative food-related job training programs) for the ServSafe program at providing safety training and certification in the foodservice industry for individuals who experience employment barriers, including educational and charity interventions through donations and bespoke Create Common Good food products onto shipboard menus</td>
<td>SDG2, SDG3, SDG4, SDG5, SDG8 and SDG10</td>
</tr>
<tr>
<td>RCCL</td>
<td>The Pan American Development Foundation to promote an initiative aimed at helping impoverished communities in Latin America and Caribbean ports of call; the German company GIZ (Gesellschaft für Internationale Zusammenarbeit) for supporting sustainable destination assessments, which endorses the Global Sustainable Tourism Council standards</td>
<td>SDG1, SDG8, SDG11, SDG12, SDG6 and SDG4</td>
</tr>
<tr>
<td>NCL</td>
<td>The “Make A Wish” program providing a $5 million commitment to the Camillus House (a humanitarian organisation providing services for poor and homeless people in Miami-Dade County, Florida, USA), serving about 3,000 people through employment training, social services, and clinical treatment programs (since 2011); the “Welcome Aboard Wishes Program” (since 2009) for annually giving a cruise vacation to children with special needs and life-threatening illnesses</td>
<td>SDG1, SDG2, SDG3, SDG4 and SDG8</td>
</tr>
<tr>
<td>MSC</td>
<td>The Andrea Bocelli Foundation for promoting the initiative “With You, They Can”, providing healthcare services to the Haitian population since 2017; Regione Liguria led to the implementation of the action “Anch’io per Genova” (“Me too for Genoa”) for creating an innovative park in Genoa for families and children to accelerating the city’s recovery from the Morandi Bridge disaster; UNICEF since 2018 for the initiative “Get on Board for Children!” to support the Ivory Coast to clean up the environment, foster women’s empowerment, and provide education for children</td>
<td>SDG2, SDG3, SDG4, SDG5, SDG11 and SDG15</td>
</tr>
</tbody>
</table>

Source: Authors
highlight partnership practices adopted by corporations to meet mainly the social dimension of SDGs. In more detail, partnerships focused on corporate performance encompassed collaborations either with other companies (e.g. the collaboration of Carnival with Wartsilla to improve the fleet’s efficiency) or with NPOs, mostly aimed at the formulation of corporate sustainability strategies and actions (e.g. the collaboration of Carnival with the Bellona Foundation to support the company’s climate change initiatives). Likewise, RCG has established a five-year partnership with the World Wildlife Fund (WWF), setting specific sustainability targets to reduce the company’s environmental footprint. Second, partnerships aimed at serving global objectives tended to be broader, more institutionally oriented, generally targeted changes at the industrial level, and operationalized through educational and awareness activities. For example, the partnership between RCG and the US Wildlife Trafficking Alliance (USWTA) focuses on educating crew members and visitors on the combat against the illegal trafficking of wild animals; NCL and the Wyland Foundation aim to raise awareness of ocean conservation through art. Third, partnerships aimed at serving specific objectives at the regional (destination) level often related to local institutions, agencies or international organizations. For example, the partnership between NCL and the Perry Institute of Marine Science and the Coral Reef Restoration Assessment and Monitoring Lab of the Nova Southeastern University created three coral nurseries in the private island of Stirrup Cay and supported reef restoration. Fourth, partnerships serving objectives related to specific events were often initiated as a response from the industry to specific disaster events (e.g. floods, hurricanes). They generally aimed to promote humanitarian aid, infrastructure restoration (e.g. schools) and support the preparedness and responsiveness of the affected areas to severe weather emergencies. Carnival used its partnership with the United Way of Miami-Dade and the local government to construct a recreation centre in Grand Turk, used as an emergency shelter in case of hurricanes; the United Way of Puerto Rico to reconstruct a school destroyed by a storm. Carnival was also a founding partner of the K1 Britannia Foundation’s Disaster Relief Programme, sponsoring actions to help St. Maarten build its capacity to confront extreme events. Similarly, NCL initiated the hurricane relief programme titled “Hope Starts Here” with the All Hands and Hearts organization, raising funds from its passengers for the Caribbean islands affected by hurricanes Irma and Maria. Finally, partnerships to achieve philanthropic or humanitarian objectives were established with organizations such as “Make a Wish” and UNICEF. For example, since 2009, NCL has carried out the “Welcome Aboard Wishes Program”, offering cruise vacations to children with life-threatening illnesses and special needs. Furthermore, several collaborations support vulnerable social groups in developing countries (partnerships between: Carnival and Costa Group, and Mercy Ships for health care; MSC and UNICEF for malnourished children with therapeutic food), empowering women’s careers (Carnival Foundation’s partnership with Dress for Success Worldwide), and providing mentoring opportunities (RCL’s and Carnival’s partnership with Big Brothers Big Sisters; RCL’s collaboration with the Posse Foundation to provide a summer internship programme).

4.4 Types of partners and target groups

Most of the reported partnerships were related to NPOs, research centres and institutions. Regarding the role of each partner in the partnerships, through the descriptive and instrumental approaches and based on the dependence of resources approach of the stakeholder theory (Bailur, 2006), we observed a bidirectional relationship: charities have expertise in defining targets and possess the means to implement them, while cruise corporations fund the activities that fulfil the corporate objectives and other projects of the partner organizations. Moreover, most partnerships were binary, with multi-stakeholder partnerships being less common. Nevertheless, cruise companies were shown to have become members of specific organizations, coalitions and alliances that support SDGs, such as the USWTA, Ocean Conservancy Trash-Free Seas Alliance, We Are Still In and SEA...
A significant element distinguishing these partnerships is the beneficiaries of the collaborative actions. Then, by considering partnership objectives combined with the context of the implementation of partnerships’ activities, we identified the following two cases:

1. **Cruise passengers**: Many activities take place on board of cruise ships, and they address raising awareness and educating guests on environmental issues (e.g. ocean conservation) and funds. For instance, the partnership between NCL and Guy Harvey Ocean Foundation, which together host the “Cruising for Conservation with Guy Harvey” on board the *Norwegian Escape*. Likewise, the partnership between RCL and the USWTA educates crew and passengers on wildlife crime by trying to influence their buying behaviours. Cruise passengers become a target group for companies to achieve their humanitarian and philanthropic objectives.

2. **Destinations/local communities**: Most partnerships focused on activities at the regional (destination) level, aiming at preserving ecosystems or advancing the social conditions. For example, the partnership between RCL and WWF supports sustainable tourism in Donsol through conservation projects, education, and the municipality. RCL also supports the destination assessment process of two private islands and other destinations (Cozumel, Roatan and Belize). Similarly, Carnival Australia launched the YuMi project with the Australian government, supporting the development of small tour companies located in Vanuatu and encouraging them to join the company’s supply chain. Another community-focused activity is the 4GOODFOOD Project, in which Costa Cruises donates food not consumed on board to Banco Alimentare, the local food bank, in nine ports (located across Italy, France and Spain). A summary of the findings is provided in Table 4.

### 5. Discussion

The results of this study analysed through the stakeholder theory, based on the dependence of resources and descriptive and instrumental approaches (Bailur, 2006).

<table>
<thead>
<tr>
<th>Table 4 Categorisation of partnerships for SDGs</th>
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<tbody>
<tr>
<td><strong>Objective of partnerships</strong></td>
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<tr>
<td>-----------------------------------------------</td>
</tr>
<tr>
<td>Corporate performance</td>
</tr>
<tr>
<td>Global</td>
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<tr>
<td>Specific</td>
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<tr>
<td>Ad hoc</td>
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<tr>
<td>Other</td>
</tr>
</tbody>
</table>

Source: Authors (adapted from Stibbe, Reid, Gilbert, The Partnering Initiative, UNDESA, 2018)
suggest that the cruise corporations have a strong commitment towards SD and the establishment of cross-sector partnerships, as a mechanism to meet their sustainability objectives. Environmental and social goals dominated the corporate agendas. Many of the activities were philanthropic in scope, serving to promote significant donations from cruise corporations and their cruisers to NPOs, supporting the latter’s activities in communities affected by cruise operations. Likewise, de Visser-Amundson (2020) discusses the Food Waste Challenge as an enabling key in the adoption of pro-social choices of the consumers.

The biggest drawback concerns the lack of impact assessment regarding the achievement of the SDGs for partnership reporting, as highlighted by previous studies, cruise companies provide poor reporting for some topics, mostly for their economic impacts (Di Vaio et al., 2022a; Di Vaio et al., 2022b; Li et al., 2022). This makes it difficult to ascertain the industry’s contribution to the SD of the visited destinations, leaving open the question about how effective these partnership activities are and how their results are measured. To explain these topics, the investigated companies mostly referred to the number of beneficiaries and/or the amount of financial resources allocated; however, information regarding the environmental, social or economic contributions to the targets of these activities was lacking.

The cruise corporations analysed, explicitly disclosed their behaviour regarding the active role in promoting on-board environmental training and awareness campaigns to their customers; still, the effect of these practices was not evaluated coherently and systematically. Furthermore, the sustainability reporting and websites do not highlight the measure of the effectiveness of the training initiatives and practices in changing the beneficiaries’ perception and behaviour regarding environmental issues. Hence, research on the cruise industry remains uncritical owing to the oligopolistic nature of the cruise market; meanwhile, cruise operators tend to disclose their sustainable initiatives to legitimize an image that they are meeting the needs of the communities in which they operate (Di Vaio et al., 2022b). Here, we see an opportunity for remarking on the uncritical approach of our study: we also did not search for the truth regarding the variables observed when investigating the sustainability disclosure of the cruise companies selected; hence, we almost directly legitimated this image by taking data collected as being truthful. As aforementioned, the literature depicts that cruise researchers tend to uncritically accept the thoughts promoted by the cruise industry, often adapting their research contributions to the needs of operators to grasp a higher chance of receiving data from them. Nonetheless, although cruise researchers should indeed primarily support the cruise industry in better meeting its customers’ needs and expectations (which may enhance industrial efficiency and profitability), the legitimacy of the companies should still be proven by in-depth investigations that relay the truth in a reliable way. However, although the major drivers, the quality and the potential to ensure transparency and accountability of the reporting practices of firms (including sustainability disclosure) remain questioned by the literature, these activities should not be considered “irrelevant”. Instead, they should be deemed as essential for companies who wish to be legitimized in their efforts to offer not just self-evident data (Maroun, 2019b).

We outline the need to collect evidence-based data from cruise companies’ sustainability reporting to ensure reliability, quality, truthfulness and verifiability of the research evidence, and additional efforts and resources are required to ensure that there are clear criteria concerning various dimensions of the implemented initiatives. This becomes even more important if these initiatives have a meaningful effect on SD. Moreover, cruise corporations should secure external certification for their initiatives, e.g. using certifications provided by assurance companies (the ISO 14064–1:2006 certification and the Greenhouse Gas Protocol) for quantifying, monitoring and reporting greenhouse gas (GHG) emissions. For instance, Carnival Corporation reportedly receives a specific documentation from Lloyd’s

Adopting the stakeholder theory based on the dependence of resources and descriptive and instrumental approaches (Bailur, 2006) to analyse the partnership practices implemented by the four cruise corporations to achieve the SDGs, this study highlights that Carnival and RCG followed the standards introduced by the GRI for their sustainability reports, strictly providing data regarding their sustainable performance with a high level of truthfulness and verifiability (https://database.globalreporting.org/). The GRI standard disclosures are linked to most SDGs; still, SDG17 is not considered because of its role being related to achieving all UN 2030 Agenda targets [GRI (Global Reporting Initiative), 2016].

According to previous studies, sustainability reporting can have internal and external utility for cruise corporations (Maroun, 2019a, 2019b; Corazza et al., 2020; Di Vaio et al., 2020), supporting managerial decision-making processes regarding strategies and policies for achieving the SDGs, can stimulate information sharing, and encourage risk and opportunity assessments for all stakeholders (Di Vaio et al., 2020).

This study is one of those that investigated the sustainable behaviour of cruise corporations through the adoption of initiatives and the implementation of practices to achieve the SDGs and their individual targets. Specifically, this study ranks among those analysing non-financial disclosure for sustainability issues. This study brings an advancement of knowledge starting from the sustainability framework, as has occurred in previous studies (Di Vaio et al., 2022a; Di Vaio et al., 2022b; Li et al., 2022; Di Vaio et al., 2021) but, deliberately, it was supported by the stakeholder theory to identify and describe the partnerships adopted by cruise corporations, according to the descriptive and instrumental approaches of the stakeholder theory. Furthermore, this study was supported by the stakeholder theory approach based on the dependence of resources to map the main partnership practices. This analysis effort focused on SDG17, under the lens of stakeholder theory, allowing the “shift” of attention from the analysis tool, i.e. sustainability reporting, of the practices for sustainability to the behaviour of corporations to obtain sustainability, which is the result of choices, of responsibility, and mainly of “conscience” about the impact of one’s business on environmental and social sustainability. Therefore, this study, in deliberately neglecting the legitimacy theory that has supported the previous studies on the analysis of initiatives and practices in achieving the SDGs (Di Vaio et al., 2022a; Di Vaio et al., 2022b), provides the first outcome to fill the existing gap highlighted by the First Research Conference on Tourism and the SDGs (Scheyvens and Cheer, 2021).

6. Conclusions

This study outlines the strong commitment of the cruise companies investigated in achieving the UN 2030 Agenda through the establishment of partnerships with internal and external stakeholders. The sustainability disclosures analysed demonstrated that their partnerships tended to achieve numerous environmental and social sustainability objectives.

Regarding policy and managerial implications, this study highlights the need to promote cooperation between the cruise industry and institutions at the local, national and international levels for promoting institutional interventions at the infrastructure and economic level. Like all privately owned and for-profit firms, cruise corporations have their primary objective set in their business, meaning that unless they are subject to external pressures and regulations, they may not be willing to collaborate and to prioritize community needs outside of their own self-interest (Scheyvens et al., 2015). These results depict that cruise corporations tend to explicitly declare their adoption of an SD approach, of an SDG framework, and the establishment of sustainability partnerships. Still, the findings
also support that they still need to develop effective training schemes, be more critical, not trust in the self-evidence of their sustainability disclosure and subject it to external certification. The employees, especially high-level and middle managers, need to be adequately trained and engaged in sustainability disclosure and partnerships; education and training programmes that provide the necessary skills for accounting and reporting professionals (including the overall assurance and certification field) need to be developed and applied [GRI (Global Reporting Initiative), 2016; Maroun, 2019a, 2019b]. Moreover, cruise corporations and communities often do not voluntarily agree on achieving the same goals, albeit they can make agreements to avoid external regulation. As also suggested by the results of previous studies about the determinants of ESG disclosure (Al Amosh and Khatib, 2021), the number and frequency of board meetings on sustainability issues can represent one of the practical solutions provided by cruise corporations to limit asymmetries information. Managers prepare sustainability reporting by incorporating the entities’ solutions into the corporate disclosure supporting the transparency and accountability processes (Al Amosh and Khatib, 2021). This behaviour entails an alignment between private and public organisations, especially when SDGs partnerships involve international organizations, e.g. NPOs and/or local governments, to limit information asymmetries in sustainable disclosure. The practical solution of board meetings could also be extended to the involved partners aligning the level of information by the voluntary disclosure. In addition, sustainability disclosures by cruise corporations should be seen as practices for positive publicity (Scheyvens et al., 2015). However, one possible alternative perspective for overcoming these recognized limits regarding collaboration is to consider the role of self-control and hybrid organizational culture, which are recognized as not only effective mechanisms for coordination and cooperation but also for managing conflicting business and social goals.

This study provides a snapshot of the cruise industry, adopting the lens of the stakeholder theory, specifically based on the dependence of resources and descriptive and instrumental approaches (Bailur, 2006) to achieve the other SDGs and their targets, while primarily considering the way partnerships are implemented by the cruise corporations without considering relevant standards for reporting them. Another limitation of this study is that data from several viewpoints (e.g. consumers, global community, stakeholders, etc.) have not been considered. Essential information may be missing and the data we extracted may not completely correspond to reality. A previous body of literature came to similar conclusions investigating how cruise corporations operating in other sectors disclose the behaviour they adopt to shape their business contribution to SDGs (Costa et al., 2022). There are many doubts and criticisms regarding the reliability, quality, truthfulness and verifiability of the data collected by cruise corporations, mostly owing to the voluntary nature of the disclosure of all sources (Maroun, 2019a, 2019b). Even Li et al. (2022) propose similar considerations, concluding that the disclosure of environmental and social measures is not satisfactory and that cruise companies, even if enhancing their behaviour, are a long way from having an effective impact on sustainable responsibilities. Furthermore, another linked limitation of this study concerns the lack of investigation of the internal variables (e.g. strategic governance and operational controls, sustainability control systems, CEOs’ statements or characteristics of the corporate boards), and external variables that can significantly affect the sustainability reporting of firms (Githaiga and Kosgei, 2022; Raimo et al., 2022; Effah et al., 2022; Khan and Sulaiman, 2021; Nursimloo et al., 2020; Nazari et al., 2015).

On the one hand, businesses, including the cruise industry, have increased their attention towards sustainability, especially regarding social responsibility, and they are disclosing their sustainable initiatives responding to the growing pressures of stakeholders. On the other hand, the sustainability initiatives, particularly those promoted through the establishment of partnerships, can be seen as a way for firms to avoid external regulation regarding their activities; these initiatives can be seen as "no more than window dressing'
Also, although in this study there is a clear limitation concerning the adoption of the uncritical approach, which has been dominant in cruise research, and little or no reference to quantitative data regarding partnerships, the study offers novel insights owing to our adoption of a more a holistic approach during the investigation. Specifically, it went beyond the sustainability disclosure of cruise companies, also considering and investigating the sustainability disclosure of their partners. As well, the cruise corporations’ commitment in the environmental and social sustainability initiatives appears as a strategic path to attract the approval of stakeholders (Amoah and Eweje, 2022; Al Amosh et al., 2022), especially of the destination communities. However, all the described limitations of this study can represent useful and stimulating starting points for future research.

The results of this study confirm previous contributions regarding partnerships (Pakbeen, 2018) and sustainability disclosures (Bebbington and Unerman, 2018), and highlight that creating the scale of change necessary for achieving the UN 2030 Agenda will require reengineering, rather than merely relabelling, the existing SDGs’ compliance efforts. More research on companies’ engagement on SDGs and sustainability disclosure practices is required, with the focus on partnership effectiveness. Future research should consider how partnerships can help in achieving the SDGs; how indicators can be measured, verified and compared; and how to develop an effective SDG evaluation system for each industry that monitors the progress of companies regarding the SDGs. The results of such investigations are likely to provide useful information for guiding policy and decision-making processes at the global level.

Under the stakeholder theory lens and two of its approaches, i.e. the approach based on the dependence of resources and the descriptive and instrumental approaches of the stakeholder theory, to analyse the SDG17 as an enabling driver to achieve the other 16 SDGs and related targets, this study highlights the need to map the partnerships seeking to include the partnership practices in a wider analysis context that takes into account the governance model of the cruise corporations and the main variables able to affect their sustainable performance, i.e. ownership structure and control systems. Thus, the new avenues ahead need research on this topic to be supported by data collected from the community and customers; this may be operationalized by a survey field study, which could explore what the public thinks about what cruise companies do, how they do it, and how they disclose it.

7. Acknowledgment

The authors would like to thank the Editor-in-Chief, associate editor and anonymous referees for providing helpful comments and suggestions, which led to improving the article. This work is an outcome of the “BlueShipping&Cruise Lab” (BSCLab), Department of Law, University of Naples Parthenope, Italy. This work is in memory of our friend and colleague Dr. Evangelia Stefanidaki, University of the Aegean, Greece who passed away too soon to rejoice in this publication.

8. Funding

This work was supported by the University Parthenope, Naples, Italy, Research Financial Resources, “Ministero dell’Università e della Ricerca con Decreto Ministeriale del 25.06.2021 n. 737 for research project entitled Transizione digitale per Modelli di Business Sostenibili e Resilienti nell’interfaccia nave-porto verso l’Agenda 2030 – P.I. Prof. Dr. Assunta Di Vaio.”

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