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Sustainability Reporting on Dublin Airport: A Case Study

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Overview: The purpose of the study is to examine the quantity and quality of Sustainability Reporting (SR) by Dublin Airport in a case study on Dublin Airport in Ireland. It uses content analysis to examine the use of the Global Reporting Initiative (GRI) and the UN's SDG categories. The study considers stakeholder theory in sustainability reporting studies. The study finds a pattern of disclosures in all three areas of sustainability – economic, environmental and social.

Keywords; Content analysis, global reporting initiatives, stakeholder theory, Airport Sector, Sustainability reporting.

Introduction

Sustainability Reporting (SR) contains information on a company's commitment to sustainability through CSR activities in social, economic and environmental fields. The SR report is relevant for stakeholders because it offers an overview of companies' CSR activities and strategies in maintaining sustainability from internal and external levels (Unerman, 2000). This developmental paper presents the initial results of an ongoing, in-depth analysis on how Dublin Airport has met stakeholder's demands for reporting CSR activities during the period of

2016-2019. The objective of the study is to examine the quantity and quality of SR reporting by the Dublin Airport through their annual reports and sustainability reports. The study will answer two research questions: (1) What is the quantity of Dublin Airports SR disclosures? (2) What is the quality of Dublin Airports SR disclosures?

Sustainability Development (SD)

CSR reporting is voluntary and currently no one standard is imposed so it has been difficult to compare one company's CSR report to another. For this reason, the Global Reporting Initiative (GRI) which "promotes and develops a standardized approach to reporting to stimulate demand for sustainability information' (Nikolaeva and Bicho, 2011, p. 136) was developed to increase the rigor, comparability, auditability, and general acceptance of CSR reporting' (ibid, p. 137). Nonetheless, some managers believe that CSR is costly without benefits or should be an 'after-profit' activity or perceive CSR reporting through GRI as an added expense (Kuo, Okudan Kremer, Phuong, and Hsu, 2016); thus, they are reluctant to invest. To counter these misperceptions, managers must consider GRI as a long-term investment in reputation (Nikolaeva and Bicho, 2011) which will help them to build stronger relationships with their stakeholders. Table 1 summarizes what the literature has posited regarding CSR reporting and the airport industry.

Table 1 CSR positive and negative aspects

Positive	Source	Negative	Source
Provide disclosures on stakeholder identification and approaches to communication/engagement with stakeholder groups, disclosure of significant indirect economic impacts and the extent of such impacts; few economic performance indicators (dealt with in annual financial reports); water, waste, and biodiversity covered	(Skouloudis, Evangelinos, and Moraitis, 2012)	Emphasize profile/governance structures while omitting environmental and social performance; fail to communicate vision and strategy toward sustainability and responsible business; fail to describe significant impacts and most important risks/opportunities for the org arising from sustainability trends; fail to describe details of highest governance body's own performance in regards to 3 pillars; superficial coverage of environmental impacts of transporting workforce; few disclosures on bad news or negative performance	(Skouloudis, Evangelinos, and Moraitis, 2012)
Interest in CSR is increasing, enhances consumer satisfaction, improves employee motivation, reduces negative impacts while maintaining or increasing positive outcomes, satisfying stakeholder concerns, increased profits, enhanced tracking of progress, compliance with international standards	(Kuo, Okudan Kremer, Phuong, and Hsu, 2016)	Doubts about advantages, competitors not publishing CSR, customers paying little attention to CSR, other ways to communicate, too expensive, difficult to collect data, may damage company reputation, lack of guidelines and strategies, lack of awareness	(Kuo, Okudan Kremer, Phuong, and Hsu, 2016)
CSR may positively affect financial performance (cost savings, innovation, increased productivity, improved quality, customer satisfaction, risk reduction, value creation, etc.) Image of airlines has strong impact on customer loyalty, i.e. a good impression of an airline has positive influence on likelihood of flying with that airline again CSR activities have positive impacts on profitability, financial performance, and firm value performance Can increase customer retention rate and positive attitude toward company	(Casado-Diaz, Nicolau, Ruiz-Moreno, and Sellers, 2014); (Niu, Liu, Chang, and Ye, 2016); (Karaman and Akman, 2018); (Han, Yu, and Kim, 2019)	The airline industry is the worst industry in performance and risk airline industry is slow in reporting CSR and had the lowest score of participating industries For airline industry, reporting is inconsistent and incomparable and of POORER quality than other high-polluting industries (mining, utilities) CSR score lower for airline industry than many other industries	(Casado-Diaz, Nicolau, Ruiz-Moreno, and Sellers, 2014); (Kuo et al., 2016) (Ringham and Miles, 2018); (Karaman and Akman, 2018; Lee, Kim, and Ham, 2018)
CSR reporting linked to reputation, brand value, employees' awareness, communication with stakeholders, management systems, management culture, market share, and transparency with government	(Kuo, Okudan Kremer, Phuong, and Hsu, 2016)	That CSR activities are "not valued equally in all industries, managers can more efficiently allocate firm resources to their CSR strategy, taking into account, among other factors, the industrial sector in which the firm is operating"	(Casado-Diaz et al. 2014, p. 560)

In 2015, the United Nations adopted "The 2030 Agenda for Sustainable Development" which is based on the 17 Sustainable Development Goals (SDGs) and an urgent call for action by all countries - developed and developing - in a global partnership (https://sdgs.un.org/goals). As part of their strategy, organizations can use SDGs in sustainable development that aligns with their goals (Chakravorti, 2017).

While meeting all 17 SDGs is the ideal situation, a more realistic option is to link some of the most pertinent SDGs to specific industries, in this case the airline industry. In this manner, industries have a starting place to begin implementing the SDGs without the pressure of trying to address all SDGs at one time. According to the UN report in 2015, the following goals are the most critical and relevant for the aviation industry (See Table 2). These SDGs are representative of the three sustainability pillars, i.e., the environmental, economic, and social pillars.

The UN Global Compact on corporate sustainability development goals (SDGs) and GRI have created a platform for sustainability reporting. This combined reporting platform of business reporting enables a company to measure and report SDGs that complement GRI standards. There has been a growing recognition on the value of corporate non-financial reporting (GRI, 2020). SR is one key component to building trust and aligning investment through transparency and accountability.

It is difficult to identify which elements should be included in sustainability reports. Due to the high adoption rate (Dumay et al, 2010) and multiple stakeholders, the GRI framework was adopted for this research paper. Previous literature studied CSR through an analysis of Annual Reports (AR) due to the high credibility and the use by numerous stakeholders (Tilt, 1994; Deegan and Rankin, 1996; Unerman, 2000; Guthrie and Parker, 1989; Gray, 1995). Unerman (2000) found that studying only ARs risk capturing an incomplete picture of the amount of CSR

initiatives of a company. This study will utilize annual reports that are supplemented with sustainability reports, and economic reports of the organization.

Stakeholder Theory (ST)

Stakeholder theory has been defined as the 'most dominant and useful theory for explaining sustainability reporting practices' (Hahn and Kuhnen, 2013, p. 14) and the underpinning theory in understanding management behavior in regards to CSR (Yusoff et al., 2013). Stakeholders can be defined as any group or individual who can affect or is affected by the achievement of an organization's objectives, are interested in the issues, and can influence it based on the priority of the issues brought to the table (Amaeshi and Crane, 2006; Rawson and Hooper, 2012). A company's sustainability reporting can be a strategic tool that engages stakeholders, supports sustainable decision-making processes, shapes the overall strategy, guides innovation while driving better performance, and attracts investment (GRI and United Nations Global Compact). For the airport industry, the stakeholders include local community groups, customers, trading partners, investors, insurers (Rawson and Hooper, 2012), airlines, regulators, airport operators, government, NGOs, commerce, tourism, arts, sports, providers of other transport services, service providers (Amaeshi and Crane, 2006). The airport industry must assess the unique characteristics of stakeholder groups and how they may be affected by current or future development, understanding relations between stakeholders, assess capacities of stakeholders to participate and determine the most appropriate method of engagement for each group (ibid).

Nonetheless, there is pressure from airport stakeholders to find sustainability initiatives to meet the environmental and social impacts of airport operations (Koc and Durmaz, 2015) and minimize environmental impacts of their operations (Jordao, 2009). Sustainable initiatives have

had positive impacts such as job generation, business efficiency enhancement, and tourism development (ibid). Yet, pleasing one group of stakeholders (like customers) might not affect employees, suppliers, local community, local authorities, shareholders, etc. in a similar manner (Jordao, 2009). Thus, there are conflicting interests of stakeholders (Amaeshi and Crane, 2006) with the difficulty of balancing the needs of different groups (ibid), and the multiple interpretations of how the three sustainability pillars can or should be integrated (Boons, van Buuren, and Teisman, 2010). In some cases, the "voices of important stakeholders have led to the delay and even cancellation of some airport expansion projects" (Jordao, 2009, p. 23). This has led to confrontations, delays and blocked development, and creates community conflict (Rawson and Hooper, 2012). Further, many stakeholders are unaware of sustainable building; thus, they are resistant to change (Oto, Cobanoglu, and Geray, 2012).

Research Method

This section summarizes the research method. Content analysis was applied to the longitudinal case study on Dublin Airport in Ireland. Guthrie and Abeysekera (2006) discussed content analysis (CA) as a technique that can be used for gathering data that creates a procedure that can make valid inferences from text that involves coding qualitative and quantitative data into pre-defined categories in order to derive patterns. Steenkamp and Northcott's (2007) mechanistic approach states the larger the amount of data, the greater the importance to a particular topic. CA uses a unit of analysis to record elements which refers to words, sentences, paragraphs and portions of pages on the topic. The second approach is Mechanistic orientated method that provides an in-depth analysis. It tries to understand the content and concept of what is being analyzed through the quality, richness, or qualitative content of the narrative (Unerman, 2000; Beck et al, 2002).

CA is widely used method of transferring qualitative data to quantitative that can be further examined. Krippendorff (2004) supported the meaning of CA technique to make replicable and valid inferences from texts to contexts of their use. The scoring process is undertaken through the use of a guideline interpretation. The interpretation is important when conducting the analysis in measuring disclosures. An in-depth analysis was conducted on the annual reports, sustainability and economic reports using GRI framework.

A coding instrument was developed that merged elements from the recent GRI framework with UN SDGs. The GRI Framework was chosen because of its high adoption rate according to Corporate Register (2019) they have an online directory of 117,413 Corporate Responsibility Reports across 19,804 organizations. The GRI and UN SDGs framework was chosen due to its alignment with the air transport industry (ATAG, 2017). The coding was completed in NVivo using seven of the 17 United Nations Sustainability Development Goals (SDGs) that have been identified as most significant of the global aviation industry, e.g. SDGs 5, 7, 8, 9, 10, 12, and 13. Air Transport Action Group (ATAG) report provided a detailed analysis of the impact that these specific SDGs contribute to the air transport industry (ATAG, 2017). The information provided in Table 2 refined the broader UN SDG initiatives to be more applicable to airport sustainability initiatives. Therefore, the coding instrument was developed with the most discernable or predominant goal of the initiative in mind.

Table 2 Codebook for Airline Sustainability Initiatives SDGs

Parent Code	UN SDG	UN Sustainability Initiative	Description Relative to Airports
Social	5	Gender Equality	Gender hiring initiatives or projects Pay parity
Environmental	7	Affordable and Clean Energy	Renewable energy – solar, wind, geothermal Infrastructure improvements for energy projects Technology projects energy tracking –usage, reduction
Economic	8	Decent Work and Economic Growth	Employee engagement in projects on and off airport Benefits and Compensation Employee training and development
Economic	9	Industry Innovation and Infrastructure	Innovative technology investment, Safety enhancements – airside and landside Customer experience – innovative improvements – signage, wayfinding, efficiency in arrival/departure
Social	10	Reduced Inequalities	Diversity in vendors and contractors, Local culture understanding – exhibits, local business opportunities Projects that enhance disabled traveler experience
Environmental	12	Responsible Consumption and Production	Efficiency in aircraft ground handling equipment, parking garages, local transit Recycling programs Evidence of exceedance of environmental regulatory requirements in projects – LEED certification, wetlands mitigation
Environmental	13	Climate Action	Targeted carbon emissions reductions - low emissions vehicles, ATC, aircraft flow Investment in alternative fuels

Source: United Nations (2020)

AR and SR are measured using sustainability report guidelines from the GRI and UN SDG framework. The guidelines for the conducting the research was the following:

1. Read the text in the 2019 sustainability report on Dublin Airport.
2. Understand the 7 indicators of the GRI and UN SDG sustainability reporting guidelines.
3. Sum the total scores to provide an understanding of the disclosures in Dublin Airports sustainability reporting.

Results

The Dublin Airport Sustainability Report for 2019 contained a quantity of 6 comments on social impact, 14 on environmental impact and 15 on economic impact. The analysis in Table 3 'Quantity of Information in Sustainability Report' reflected communication on SDG 7, SDG9, SDG 10, SDG 12 and SDG 13. There was no communication on SDG 5 and SDG 8.

Table 3 Quantity of Information in Sustainability Report (n=40)

Category	Sentence	Paragraph	2-3 paragraphs	4-5 Paragraphs	> 5 paragraphs	Total
Social Impact	3	0	2	1	0	6
Environmental Impact	5	1	0	0	8	14
Economic Impact	4	2	1	0	8	15

The results in Table 4 'Quantity of Information in Sustainability Report' reflected that the majority of 13 disclosures that were non-monetary on economic impact. The second category was environmental with 7 disclosures.

Table 4 Quality of Information in Sustainability Report (n=40)

Category	Qualitative	Qualitative & Monetary	Qualitative & Non-Monetary	Qualitative & Diagram	Total
Social Impact	1	2	0	0	3
Environmental Impact	7	0	3	4	14
Economic Impact	13	0	1	8	22

Discussion

From the results presented, we see a snapshot in time from the Dublin Airport and the progress towards the sustainability targets. The obvious aspects to keep in mind are that 1) the commitments are aggressive in scope, and 2) the timeline for achieving the targets range from 2020 to 2050. Therefore, the economic measures are predominantly qualitative now as work in progress is difficult to monetize year over year. Thus, it must be realized that sustainability investment should not be commenced with a monetary return in mind; instead, sustainability investment requires a deeper discussion that includes intangible benefits as well to fully capitalize the total system benefits (Atz, Van Holt, Douglas, and Whelan, 2021).

The additional finding to be highlighted is the nearly total equivalence in the number of environmental and economic quantity of comments. The result is viewed as indicative of the overlap between the sustainability pillars that, in turn, provide initial evidence in the reporting of progress towards achieving sustainability. As the longitudinal study develops, a more robust pattern of disclosures in all three areas of sustainability – economic, environmental, and social- should emerge.

Limitations of the research

The categories that were chosen for this study are limited to the categories in the GRI guidelines. Although efforts were made to ensure coding reliability, there remains a degree of subjectivity in the determination and undertaking of coding practices in content analysis.

Conclusions

The results of this research study represent only a minor step in the early stages of the study. While the results reflect disclosures in all three categories, we hope to see a stronger disclosure for Dublin Airport through our continued study. Our next step for this study is to complete a longitudinal study that will include the 2016-2018 annual reports, sustainability and

economic reports on Dublin Airport. This will allow us to understand the changes in communication for reporting sustainability content to its stakeholders

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