

The many meanings of sustainability: an analysis of the airline industry disclosures

The demand for sustainable development has led organizations to adopt the rhetoric of ‘sustainability’ in their communications to stakeholders. The term sustainable aviation has become commonplace, although the term can be seen paradoxical in an industry, which is likely to stay environmentally unsustainable for a very long time.

Sustainability reports provide a medium through which companies can communicate their sustainability performance and impacts to stakeholders – supposedly in a transparent manner. The development of reporting guidelines has helped companies to improve and make additions to their sustainability disclosures. It is worth noting that companies’ sustainability performance may nevertheless be weak – if not questionable – even if they can produce abundant sustainability disclosures. The research problem arises from the view that the abundance of disclosures cannot be used alone to evaluate any company’s nonfinancial performance. What is undisclosed in sustainability reports also matters, likewise how the meanings of sustainability are being communicated. For the most part, sustainability reporting is a voluntary activity. There are currently multiple reporting frameworks and standards without any obligation on which one the airline industry should follow and to what extent. Airline companies can, thus, at their discretion, cherry-pick between and within reporting guidelines to claim compliance and receive their associated credibility, while having the opportunity to construct their sustainability image with selected disclosures that present them largely in a positive light. In other words, sustainability claims can be misleading without being incorrect or dishonest.

Although previous research has widened our understanding of the motivational factors behind sustainability reporting in the airline industry, the area which appears to be underexamined is what airlines actually disclose (or omit) in their nonfinancial reports, and how do they use sustainability-related phrases in these disclosures. This project aims to fill this gap in two ways: first, by examining quantitatively what sustainability indicators are disclosed in the global commercial airline industry’s sustainability reports; and secondly by reviewing the sustainability reports of selected airline companies with a view of analyzing how they (re)construct the concept of sustainability. The latter part of the analysis presents the first attempt purportedly to employ critical discourse analysis on the airline industry reports to create a more qualitative understanding of how the industry reflects on the broader societal discourse and concerns related to sustainability issues.

All in all, the current project contributes to the still relatively limited body of research deconstructing corporate sustainability disclosures. In addition to academia, the results deriving from this research project should be of interest to those institutions developing reporting standards, for the airline companies publishing sustainability reports, and for governments and other entities that possess the power to regulate and promote corporate sustainability reporting practices. On a broader level, various stakeholders affected by and affecting the airline industry may be intrigued by the results of this research.