CEO letters: Hospitality corporate narratives during the COVID-19 pandemic

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ABSTRACT

For hospitality organizations, the need for compelling corporate narratives is particularly acute in dealing with the COVID-19 crisis due to the scope and severity of its threat to employees, customers, the general public, and the fundamental survival of the company itself. Thus, this study aims to identify corporate narrative strategies and examine how hospitality companies deploy such narrative strategies with impression management tactics during the COVID-19 pandemic. Anchored in the Aristotelian concept of persuasive rhetoric and impression management theory, this study content-analyzed 57 CEO letters published by hospitality companies during the COVID-19 outbreak and found the prevalent rhetoric appeals and patterns of rhetoric appeals with impression management tactics embedded in the letters.

1. Introduction

The COVID-19 pandemic has had a sweeping impact on literally all business sectors, and the hospitality industry is among the hardest hit. The impact of the crisis on the U.S. travel industry is expected to be much more devastating than that of 9/11 and the Great Depression (U.S. Travel Association, 2020). The U.S. restaurant industry predicted a total of more than a USD 80 billion loss in sales in March and April 2020 alone, and the loss will be three times more by the end of 2020 (National Restaurant Association, 2020). The hotel industry expects the lowest ever occupancy for 2020 and a 50% decline in its RevPAR (Smith Travel Research, 2020).

While focusing on an organization's survival during a crisis, top management strives to sustain relationships with key constituencies. Specifically, hospitality organizations are adapting different strategies at an unprecedented pace in response to the evolving crisis of COVID-19. The strategies involve significant changes caused by restructuring and downsizing (Hao et al., 2020); cost reduction and cash saving (Hotel Business, 2020); drastic changes in operations, including changes in service delivery methods (Alonso et al., 2020; Kim and Lee, 2020); new technology adoption (Baum et al., 2020); and compliance with new hygiene and safety standards (Sigala, 2020). While these strategies could be seen as positive actions that improve the organization's adaptiveness

and survival during the crisis, they create tension among key stake-holders as the actions involve layoffs, cost cuts, and loss of profits to shareholders (Erkama and Vaara, 2010). Thus, hospitality organizations need to strategically develop persuasive corporate narratives for the crisis to establish the positive image and competence of the organization and mitigate the negative reactions from its key stakeholders and broader audience base. The need for compelling corporate narratives is particularly acute in dealing with the COVID-19 crisis due to the scope and severity of its threat to employees, customers, the general public, and the fundamental survival of the company itself.

CEOs, as symbolic figureheads of organizations, play a key role in promoting the organizational image and reputation (Ginzel et al., 2004). CEO letters, one type of corporate narratives, aim to convince readers of an organization's "legitimacy, excellence, and survival" (p.307) and to ultimately improve readers' confidence in the organization (Jonäll and Rimmel, 2010). Thus, the language in CEO letters is critical in presenting a company's vision, strategic directions, and responses to certain situations (Jonäll and Rimmel, 2010). CEO letters become more valuable storytelling devices during a crisis since the letters capture organizational approaches and responses to the crisis (Cong et al., 2014). In this sense, a CEO's letter is a "highly rhetorical product" (Hyland, 1998, p.224). A rhetoric is "a common process whereby people, with or without formal training, place themselves in relation to a topic and an

audience to determine the facts of events in the past, to deliberate the needful actions to be taken in the future, or to acknowledge important public matters in the present" (Campbell et al., 1998, p. 32). Companies adopt rhetoric strategies and impression management tactics that "*mask* or *distract*" attention from controversial activities (Elsbach and Sutton, 1992, p. 700) that may not be acceptable to key stakeholders.

Accordingly, this study started with two research questions: (a) What corporate narrative strategies are used by hospitality companies during the COVID-19 pandemic? and (b) How do hospitality companies deploy such narrative strategies with impression management tactics during the COVID-19 pandemic? To answer these questions, this study employed a qualitative research approach of content analysis. The CEO letters that were released between March 11 and June 10, 2020 on a company's official website or blog were collected from 23 hospitality companies. Subsequently, this study content-analyzed 57 CEO letters published by hospitality companies during the COVID-19 outbreak and identified rhetoric appeals and impression management tactics embedded in the letters. The Aristotelian concept of persuasive rhetoric—logos (logic), ethos (credibility), and pathos (emotion)—was employed as a theoretical anchor for the current research. A coding frame was created based on rhetoric appeals and a taxonomy of organizational impression management tactics (Mohamed et al., 1999). The results of data analysis revealed the dominance of rational and credible appeals and the different impression management tactics embedded in the letters.

2. Literature review

2.1. The Aristotelian concept of persuasive rhetoric

The practices of language provide ideas for organizing and characterizing communicative products and processes in a society. Without a significant understanding of the reason why a language is being used as it is, it is hard to understand the meaning in the context of social interaction (Saville-Troike, 1982). In his book, *A Rhetoric of Motives*, Burke (1969) points out that "whenever there is persuasion, there is rhetoric. And wherever there is meaning, there is persuasion" (p. 72). Rhetorical research has focused on how language and other symbolic forms impact the way the readers think, feel, or act (Higgins and Walker, 2012). They have presented the significant power of rhetoric for effectiveness of leadership (Abrahamson, 1997), for the diffusion of new practices and entrepreneurship (Green, 2004), and for bringing about organizational change (Rude, 2004). Several researchers focused on understanding the language use in different situated contexts by applying the Aristotelian concept of persuasive rhetoric, which has characterized persuasive discourse since Aristotle (e.g., Haskins, 2004; Higgins and Walker, 2012; Hyde, 2004; Zhu, 2000). They discovered that any written document always includes three elements, rational (*logos*), credible (*ethos*) and affective (*pathos*), although they are not necessarily equally well developed (Campbell, 1995). These three elements are distinct but are often inseparable and intersecting dimensions of persuasive messages (Aerts and Yan, 2017). A few researchers have analyzed CEOs' letters by applying the Aristotelian concept of persuasive rhetoric to understand the language used in those letters (e.g., Aerts and Yan, 2017; Chakorn, 2006; Hyland, 1998). According to the findings of the studies, rational persuasion (logos) is shown in the letters by how writers logically describe problems, support arguments, and state conclusions. Credible persuasion (ethos) involves the writers' authority and integrity. Affective persuasion (pathos) is revealed by how writers address the readers' situation, focus on the readers' values, and directly encourage the readers to respond (Hyland, 1998). These elements determine the dimensions of the persuasive appeal and affirm the characteristics of a good argument (Holt and MacPherson, 2010).

Interesting findings have been presented in literature applying the Aristotelian concept of persuasive rhetoric in various situated contexts with different foci. A study, for example, uncovered that during the economic crisis of 1997, executive letters from companies under diverse industries, such as financial, services, food, technology, and consumer products, used *logos, ethos*, and *pathos* simultaneously. More specifically, *logos* and *ethos* were used in claiming justification arguments, as well as in the reporting of facts, while *pathos* was used for expressing appreciation, showing concerns, and visualizing positive prospects (Chakorn, 2008). The culture-specific persuasive strategies in trade fair invitations were also investigated by comparing English and Chinese letters. The English letters predominantly use *logos*, as they focus on an appeal to logic, whereas the Chinese letters emphasize the combination of *logos*, *ethos*, and *pathos* by highlighting both logical and emotional appeal (Zhu, 2000). Moreover, some researchers have embraced and extended the classical rhetorical elements of *logos, ethos*, and *pathos* by taking a "use all there is to use" (Burke, 1973, p. 23) approach. They have supplemented the classical rhetorical elements with insights from impression management and strategic communication studies (Higgins and Walker, 2012).

2.2. Linking rhetoric appeal to impression management tactics

Organizations use rhetoric not only for mitigating or avoiding current conflicts but also to shape the future desired positions of a company (Brennan and Merkl-Davies, 2014). Thus, organizations adopt specific self-presentation tactics to strategically manage others' perceptions of them (Allen and Caillouet, 1994). Impression management is "any behavior that has purpose of controlling or manipulating the attributions and impressions formed of that person by others" (Tedeschi and Riess, 1981, p. 3). Particularly, organizations aggressively use impression management tactics during a crisis in order to build accounts to decouple them from negative events and to frame or mask desirable images (Arndt and Bigelow, 2000). Thus, rhetoric strategies and impression tactics have been discussed in contexts that involve controversial issues or negative reactions from stakeholders—social/environmental reporting (Higgins and Walker, 2012), organizational restructuring (Arndt and Bigelow, 2000), and social movement boycotts (McDonnell and King, 2013).

Mohamed et al. (1999) thoroughly reviewed organizational impression management tactics, and according to their taxonomy of organizational impression management tactics, the tactics are categorized into two types: assertive tactics and defensive tactics. Organizations use a mix of assertive tactics and defensive tactics to accomplish an organization's desired position or image while mitigating the negative reactions of stakeholders by downplaying the negative impacts of the events (Arndt and Bigelow, 2000). To be specific, they use assertive tactics to create a positive (desired) image by sharing information related to the organization's qualifications, achievements, and performance with its audience (Mohamed et al., 1999). For instance, a hospital promotes the organization's competence and qualities when announcing an organizational restructuring to influence the audience's perception in a way that the changes are not harmful to their relationship with the audience (Arndt and Bigelow, 2000). On the other hand, companies use defensive tactics to protect organizations' images or mitigate the negative reactions of events from their audiences (Mohamed et al., 1999). For example, in introducing a new organizational structure, a hospital would justify why organizational restructuring is needed for the organization (Arndt and Bigelow, 2000).

2.2.1. Assertive tactics

Assertive tactics include ingratiation, intimidation, organizational promotion, and exemplification, which make an organization appear attractive, powerful, competent, and socially responsible. On the other hand, supplication makes it appear vulnerable when obtaining resources and support from its audience (Mohamed et al., 1999). Specifically, *ingratiation* is defined as any strategic action of an organization to accomplish "the attribution of likability" (Jones and Pittman, 1982, p.235). Thus, companies strive to obtain approval from key constituencies by fulfilling their desired rewards (Mohamed et al., 1999).

Companies use ingratiation tactics to create similarities with their audiences in terms of values and attitude, convince them of positive attributes of the companies, and compliment the audiences to gain their approval (Allen and Caillouet, 1994). Ingratiation appears as a primary "self-enhancing communication" (p. 44) in an organization's external communication discourse (Allen and Caillouet, 1994).

Organizations use an *intimidation* tactic to establish an organization's character as being powerful and assertive (Mohamed et al., 1999). It is often directed toward a weaker audience in terms of influences and resources (Allen and Caillouet, 1994) and also includes behaviors aimed at power augmentation through manipulating the audience's perception toward a company's resources and influences (Mohamed et al., 1999).

The *organizational promotion* tactic is distinguished from ingratiation because it focuses on promoting an organization's image of competence rather than presenting it as likable (Jones and Pittman, 1982). Companies strive to be perceived as competent to navigate certain tasks or crises because such an image would bring more resources and recognition to the organizations (Mohamed et al., 1999). Thus, companies use the tactic to explicitly present their achievement (i.e., *enhancement*) or attribution of competence (i.e., *entitlement*). The enhancement tactic is employed to amplify what the company achieves when the outcomes of the actions are not assured whereas the entitlement tactic is used to claim credit for positive outcomes from an organization's attributes when the source of the positive outcomes is not clear (Mohamed et al., 1999).

Organizations consider using the *exemplification* tactic to build their image as socially responsible, moral, and ethical by emphasizing their engagement in communities or social issues (Jones and Pittman, 1982). By appearing as virtuous members of society, companies expect to obtain support from key stakeholders. Furthermore, unlike other assertive tactics, with the *supplication* tactic, organizations intend to make themselves appear weak by publicizing their temporal deficiency in resources or capabilities in order to prompt audiences' support and endorsement (Mohamed et al., 1999).

2.2.2. Defensive tactics

Defensive tactics consist of accounts, disclaimers, organizational handicapping, apologies, restitution, and prosocial behavior (Mohamed et al., 1999). Organizations predominantly rely on the *accounts* tactic to protect their image and reputation when their images are challenged by key constituencies (Ginzel et al., 2004). They consider using one of four accounting tactics, *denials or defenses of innocence, excuses, justification,* and *apologies* (Mohamed et al., 1999), depending on the level of responsibility that a company will claim for disruptive actions or consequences. With the denials or defenses of innocence tactic, organizations deny any responsibility of the negative actions or outcomes (Schlenker, 1980). The excuses tactic, however, is employed when organizations acknowledge wrongdoing but present the information in a manner that shifts the blame to an external environment (Schlenker, 1980). On the other hand, when using the justification tactic, though organizations admit their responsibility for the disruptive action to some extent, they intend to explain that the action is necessary or inevitable due to the given circumstances in order to reduce the negativity of the consequences of the action (Mohamed et al., 1999). Organizations use the apologies tactic when they fully admit their responsibility for the undesirable outcomes and ask for the forgiveness of any affected audience (Mohamed et al., 1999).

Organizations frequently use the *disclaimers* tactic to prevent negative reactions from their target audiences by signaling about any humiliating actions prior to the occurrence (Mohamed et al., 1999). The *organizational handicapping* tactic is employed when organizations perceive their efforts for the successful completion of a task appear unlikely and thus they help target audiences adjust their performance expectations (Mohamed et al., 1999). In addition, organizations attempt to recover their misconduct by offering compensations to affected audiences (i.e., *restitution*) and by participating in prosocial actions or

movements (i.e., *prosocial behavior*).

Among the various impression management tactics, research showed the salience of certain tactics upon rhetorical situations that a company faces. For example, when reporting a company's sustainability-related activities and performance, companies actively use description, praise, admission, and defense tactics (Sandberg and Holmlund, 2015). Ingratiation was found to be a primary strategy in an organization's legitimacy crisis (Allen and Caillouet, 1994). In diversifying corporate structure, hospitals use defensive tactics (e.g., accounts and justification) to mitigate the possible negative reactions of stakeholders (Arndt and Bigelow, 2000).

3. Methods

3.1. CEO letters as a source of corporate narratives

CEO letters refer to any documents signed by CEOs or using their names that are published for various audiences, including letters to shareholders, CEO's messages, and statements to customers, employees, or the public (Jonäll and Rimmel, 2010). It contains a CEO's vision and focus of strategies, a company's competitive advantages and achievements, and sharing threats and opportunities in the business environment (Patelli and Pedrini, 2015). Thus, CEO letters can be considered as CEOs' personal narratives as well as corporate narratives. Previous studies recognized CEO letters as a critical corporate narrative. The studies found the role of the letters to be a proxy of organizational outcomes. Specifically, research found that the language used in CEO letters is closely associated with an organization's accountability, reputation, image (Craig and Brennan, 2012), performance (Cong et al., 2014), and organizational legitimacy builder (Jonäll and Rimmel, 2010). CEO letters become powerful rhetoric devices during a crisis because the letters reflect organizations' attempts at symbolic influence (Cheney and McMillan, 1990).

3.2. Sampling and data collection

This study employed a qualitative study design with content analysis to achieve the study objectives. Hospitality companies listed in 2019 on the Fortune 500 website (fortune.com/fortune500/) were considered for data collection. The website releases 1,000 companies each year across industries based on total revenue (Fortune, n.d.). The companies listed under the relevant segments of the hospitality industry were chosen: airlines (nine companies), food service (12 companies), and hotels, casinos, and resorts (15 companies). CEO letters released on a company's official website or official blog were used as a unit of analysis in this study. The data collection was limited to the written form of CEO letters published on a company's official website or its blog due to their accessibility, accountability, and representativeness of an organization's approach toward a crisis. Each letter was published on a company's official website and thus was accessible to the public. Given that the focus of the study is to explore an organization's rhetoric and impression management tactics embedded in the letters, video messages of CEOs were not included due to potential sources of biases from nonverbal cues, including CEOs' appearance (e.g., attire and facial expressions) and the elements of background settings (e.g., presenting in an office or in a store). Such sensory information is more likely to impact receivers' information processing and evaluation of the messages (Elliott et al., 2012). The written form of letters is considered more appropriate to get a comprehensive understanding of companies' narrative strategies than messages posted on social media since there are no restrictions such as word limits. Companies' different social media strategies (e.g., posting a link of the messages with a brief description vs. posting a message directly) evoke different responses from readers (Kwok and Yu, 2013). In addition, CEOs use social media for not only professional but also personal purposes (Girginova, 2015). Moreover, any communications made through third-party media were not considered in this study since

the media may reinforce or challenge the statements from the CEOs and thus it is hard to consider them as genuine and authentic (Liu et al., 2017).

Two of the authors visited a company's official website or blog to collect any statements with the CEO's name (with or without the CEO's signature) that were written in the first-person narrative. The statements published between March 11 and June 10, 2020, were considered. The date of March 11th was chosen because the World Health Organization (WHO) designated COVID-19 as a pandemic on that date based on its significant level of spread, severity, and inaction (World Health Organization, 2020); thus, the pandemic officially became a serious concern for every hospitality business. Consequently, a total of 57 letters were collected from 24 hospitality companies (three airlines companies, 11 restaurant companies, and 10 hotels, casinos, and resorts). The companies whose letters were included in the data vary in terms of size and financial performance. The average revenue in 2019 was USD 12,621.8 million (median = 6,673 million), with an average net profit of USD 1, 333.1 million (median = 531.4 million) and an average asset of USD 15, 322.2 million (7,400.5 million). The average number of employees was 73,947 (median = 36,350). A description of the characteristics of the companies is illustrated in Table 1. Among the companies included in the sample, four companies are brands under the umbrella of larger corporations. Therefore, specific data on assets and the number of employees were not available for these brands and thus were excluded from the calculation. The financial data and number of employees were retrieved from the Fortune 500 website. The letters were mainly written to customers (28 letters) and employees (26 letters) whereas two letters targeted both employees and customers and one letter was to the general public. More than 70% of the letters were released in March (15 letters) and April (17 letters) whereas only seven letters were published in May. There were five letters with no specific date of publication, and one letter was released in early June.

3.3. Data analysis

The collected data was analyzed by conducting a content analysis with the assistance of MAXQDA software. The pilot phase was implemented in three steps, including trial coding, reliability checking, and revision of the code book. The code book was created by using a concept-

Table 1
Summary of companies' profiles.

Categories	# of companies
Revenues (million)	
1,900–4,999	9
5,000–9,999	3
10,000–14,999	3
20,000–30,000	4
40,000–45,000	2
Profit (Million)	
100–200	6
201–500	4
501–800	3
1300–2000	3
2001–4,000	3
4,500–6,000	2
Assets (million)	
900–1500	3
2700–4500	3
5400–7800	5
10,000–25,000	6
30,000–45,000	3
60,000–65,000	1
Number of employees	
8,000–20,000	4
20,001–35,000	6
38,000–55,000	3
73,000–95,000	4
170,000–300000	4

driven, deductive strategy (Schreier, 2012). The content validity of the code book is supported to the extent when the categories represent all dimensions of the concepts (Schreier, 2012). Thus, the main categories and subcategories were determined by following the Aristotelian concept of persuasive rhetoric (i.e., logos, ethos, and pathos) and organizational impression management tactics (Mohamed et al., 1999). Trial coding was conducted with five letters by two of the authors. To ensure validity, variability within the data was considered and thus the letters were selected by considering the time of the publications, the industry segment, and the target audience (customers vs. employees). After completing the trial coding, the inter-rater reliability was examined to check for consistency. The inter-rater reliability was measured by the percentage of the number of units of coding that agreed divided by the total number of units of coding (Schreier, 2012), and showed 92.7% for rhetoric appeals and 79.3% for impression management tactics. Two coders revisited the code book, clarified the confusion, and discussed the decision rules to ensure the consistency before conducting the main coding. The data used for trial coding were revised based on the discussion among the coders. For the main coding, the data were split into two sets and each coder was in charge of each set as a primary coder. After completing the main coding, the coders reviewed each other's sets as a secondary coder. The code book, with sample quotes from the letters, is illustrated in Table 2.

4. Findings

The results of the data analysis showed salience of rhetoric appeals and patterns of rhetoric appeals associated with certain impression tactics. In the following sections, four primary findings were discussed: (a) the predominant use of rational and credible appeals in COVID-19 corporate narratives, (b) rationalizing COVID-19 response strategies with defensive tactics, (c) establishing company credibility with assertive tactics, and (d) appealing to humanity with supplication tactics.

4.1. Predominant use of rational and credible appeals in COVID-19 corporate narratives

As a result of data analysis, rational and credible appeals were predominantly found in the letters while most of the letters contain a mix of three appeals to a different extent (Campbell, 1995). The prevalence of rational and credible appeals could be interpreted as hospitality organizations diligently and consciously using CEO letters as devices for persuasion, which is beyond simple one-way mass communication from the organizations, during a crisis. Furthermore, the data showed that rational appeals were primarily used for addressing strategies or actions that potentially invoke negative reactions from key constituencies whereas organizations aggressively use credible appeals to convince readers of their competence in navigating through the crisis. The structural patterns of putting a credible appeal for building an organization's credentials after a rational appeal for legitimizing the situations was frequently observed in the data. This is consistent with what the previous study (Prasad and Mir, 2002) suggested as the best practice to win the audience's engagement in an organization's ideas and beliefs.

The data analysis showed that there are distinct patterns of how organizations deploy rhetoric appeals through impression management tactics. In the letters, defensive tactics were actively used by hospitality organizations to define problems and offer rationales for the activities a company took (logos). Assertive tactics—ingratiation, organizational promotion, and exemplification—were exclusively employed to establish organizations' character as credible, responsible, and reliable (ethos). Furthermore, ingratiation and supplication tactics were used for affective appeal (pathos) by recognizing the needs of the audience and triggering their emotions and actions. The following sections present the findings of impression management tactics with each rhetoric appeal.

Table 2
Sample illustration of the coding book.

Categories	Sub-categories	Example quotes
Logos		*"We will continue monitoring the coronavirus (COVID-19) updates, and will respond based on the advice of governments, public health authorities, and medical professionals."* (Letter #49)
Ethos		*"You should have confidence when you book a stay at any of our hotels across the globe that we are doing everything we can to have accommodations ready for you."* (Letter #53)
Pathos		*"Working together, we are making a difference and, together, we will overcome this unprecedented challenge."* (Letter #17)
Assertive tactics	Ingratiation	*"And, most importantly, our greatest competitive edge will continue to be you. Thank you for your hard work, patience and support as we navigate through a world that is very different from what we have known. We will emerge stronger — together."* (Letter #56)
	Intimidation	N/A
	Organizational promotion	
	● Entitlements	*"We created our own "pizza pedestal" to help with our Contactless Delivery, which we have perfected over the past several weeks, thanks to learning from many of our international markets who helped pioneer the concept."* (Letter #33)
	● Enhancements	*"Many of our international stores have been successfully executing contactless delivery safely in the face of this viral threat and we have learned a lot from their experience."* (Letter #34)
	Exemplification	*"[Company name] continues to be front and center in the global response to the virus, with free flights for medical workers, cargo shipments of much-needed medical supplies, and repatriating thousands of people worldwide back to their homes among other efforts."* (Letter #6)
	Supplication	*"For those who are eligible, please consider signing up for voluntary COLA and ANP days. We're grateful to the more than 20,000 employees who have already signed up. Your sacrifice is both deeply appreciated and important to our company's future."* (Letter #55)
Defensive tactics	Accounts	
	● Denials or defenses of innocence	*"Whether it be the virus itself or the consequences of the virus on the workforce and the economy, the impacts have been deeply felt by everyone."* (Letter #48)
	● Excuses	*"The historically severe economic impact of this crisis means even when travel demand starts to inch back, it likely will not bounce back quickly."* (Letter #55)
	● Justifications	*"As you know, over the last week we had to close our dining rooms, which fundamentally changed our business."* (Letter #23)
	● Apologies	N/A
	Disclaimers	*"I am sure many of you are wondering if these actions will be enough. Will there be more changes coming? Once again, if I am honest with myself, I have to give the toughest answer for any CEO - I really don't know. It's possible that things could quickly improve. But it's also possible these challenges may force us to materially delay or cancel our upcoming summer season. In that case, more measures might be needed."* (Letter #23)

Table 2 (*continued*)

Categories	Sub-categories	Example quotes
	Organizational handicapping	N/A
	Apologies	N/A
	Restitution	*"To support our hourly restaurant team members, we introduced Paid Sick Leave last week, and just yesterday, we rolled out an Emergency Pay Program for those impacted by COVID-19."* (Letter #25)
	Prosocial behavior	N/A

4.2. Rationalizing COVID-19 response strategies with defensive tactics

The data shows that organizations exclusively employed defensive tactics—accounts and disclaimers—when defining and interpreting the status of the crisis and when announcing a company's actions in responding to the crisis. This finding is consistent with the study of Arndt and Bigelow (2000), which found that hospitals use defensive tactics when announcing changes in corporate structure, which involves drastic changes and innovation. The results of the data analysis indicate that hospitality organizations relied on denial or defense of innocence to show that the organizations have nothing to do with the outbreak of the crisis itself and position themselves as being affected like everyone else: "*As everyone's world has obviously changed, so has ours*" (Letter #35); "*Whether it be the virus itself or the consequences of the virus on the work-force and the economy, the impacts have been deeply felt by everyone*" (Letter #48).

In addressing a company's low performance or reactions to the crisis, hospitality organizations mainly employ excuses and justification tactics. The distinction between excuses and justifications is the level of a company's acceptance of responsibility for the situations and actions (Schlenker, 1980). Because hospitality organizations use the excuses tactic when they do not admit any responsibility for the situations or actions and shift the blame to external sources, they attempted to find the attributes of loss of sales, low performance, and limited service operations from the external environment. Thus, the guidelines by health authorities, restrictions required by government and local authorities, and low customer travel demands due to the insecurity are mentioned: "*None of us caused COVID-19. But we continue to be among the most severely affected by the economic impact of this crisis, due to the outbreak's breathtaking effect on travel demand*" (Letter #12).

> As we move into April, we continue to see our passenger volumes and revenues drop. For example, on Saturday we had about 38,000 customers flying, versus our normal late-March Saturday of 600,000. Unfortunately, even as [Company name] is burning more than $60 million in cash every day, we know we still haven't seen the bottom (Letter #6).

On the other hand, because organizations face crises from the crisis, they have to make tough decisions and are forced to admit their responsibilities for such decisions to some extent. Accordingly, the data showed that they use justification when announcing tough and determined actions they take. The results of data analysis revealed that there are two messages embedded in addressing why such actions are inevitable from an organization's perspective: (a) to serve a bigger purpose and (b) to avoid blame by emphasizing honesty and transparency. In the data, companies attempted to justify that their decisions were necessary for a company's survival, enhancing flexibility, and alignment with their mission and values as illustrated in the following quote:

> Last week, we also announced that our hourly restaurant team members who were no longer scheduled because our dining rooms are closed would be furloughed until further notice. I know how disruptive and unsettling that news was to so many of our valued

team members, but it was a necessary decision to ensure that [company name] is able to withstand this crisis (Letter #21).

The negative impacts of a company's decisions on the audience would remain the same, but the data analysis showed that companies try to manipulate the audience's perception of the actions by emphasizing their commitment to transparency and keeping the audience informed. It appears that the companies recognized that their actions are inappropriate for the audience, but they intended to fend off the blame for the actions and believed transparency reconciled the possible disruption of the relationship with the audience. The following quotes reflect such approaches:

We both hate to have to write a note like this, but we have made a commitment to be honest and transparent with you. While it's now clear that this is going to painful for our people, we promise that you are at the very top of our priority list (Letter #13).
Until that time, however, the number of hours many of our partners were used to pre-pandemic won't be available. It is important that we are open and honest about the current reality of the COVID-19 economy, and work directly with each partner to ensure they understand the options in front of them whether they choose to stay with [company name] or choose to pursue a different path (Letter #45).

Furthermore, the disclaimers tactic was frequently used to reduce the negativity from the target audience by sharing the possible disruptive actions and events in advance. The future actions were either depicted in a vague form or in a specific manner: "*We'll be making more critical decisions on our response in days to come. The situation is fluid and likely to be getting worse*" (Letter #10).

The more flexibility we have from a payroll perspective, the better. So, all work groups can expect to see a continued emphasis on payroll cost cutting options over the next few weeks including new voluntary leave offerings and voluntary separation programs." (Letter #55)

4.3. Establishing company credibility with assertive tactics

The data analysis showed that hospitality companies intended to increase their organizations' character as accountable, caring, competent, and virtuous and boost their attractiveness to key stakeholders of the organizations through assertive tactics: ingratiation and exemplifications and organization promotion. Particularly, the data presented that they aggressively used ingratiation for a credible appeal. The target constituencies range from customers, employees, and franchisors to congress/government and the general public. Given that ingratiation is to boost an organization's likability by offering the desired rewards from the audience, it was found that the desired rewards were not only limited tangible rewards, such as instrumental support (i.e., employees' benefits, waiver of fees for customers, and improving safety measures), but also can be expanded to intangible rewards such as emotional support (i.e., gratitude, sympathy, and empathy): "*Not all decisions are financial, and in a crisis like this, they must be secondary to the health and well-being of our partners and customers*" (Letter #16)

We also committed to pay all [company name] U.S. and Canada retail partners for the next 30 days whether or not their store is closed, or they are otherwise unable, or even uncomfortable, coming to work. We believe no partner should be asked to choose between work and their health. (Letter #17)
"We understand that you may be experiencing stress given the rapidly changing information on travel restrictions and cancelled or postponed public events. We want you to know that we are monitoring the coronavirus (COVID-19) situation closely, keeping those who are affected in our hearts, and are listening carefully to the

questions and concerns we receive from guests such as yourself." (Letter #49)

Furthermore, the results of the data analysis indicated that hospitality organizations actively used the CEO letters as a powerful organization promotion tool. Hospitality companies constantly promoted their strengths and competitive advantages as a driver for navigating a crisis, and so they strive to portray their image as competent. The data shows that the companies are predominantly focused on intangible assets: organizational culture, mission and values, digital leadership, people, their own learning from operations in other countries, or learning from previous crises. By promoting these competences, hospitality companies tried to deliver confidence in weathering the storm as illustrated in the following quotes: "*Thanks to our digital leadership, we are positioned to evolve the [company name] experience for millions of our loyal customers*" (Letter #16).

It is important to keep in mind that [company name] is well-positioned to manage through this uncertain time thanks to the power of our brand portfolio, the financial strength of our company, and most importantly, the resiliency of our people (Letter #26).
But what hasn't changed is this: [company name] remains better-positioned to weather a storm of this magnitude than ever before in our history. We've spent a decade building a strong, resilient airline powered by the best professionals in the business (Letter #10).

It is worth noting that organizations attempted deliberate positioning of companies during COVID-19 by creating an image on the spectrum from being an innovator to being a survivor, which would be of particular interest to investors and creditors. Given the positioning, their rhetoric appeals and tactics may vary. For example, while navigating through the crisis, one company views it as a transformative opportunity to move the business forward in the long term through innovation whereas another company considers it a severe threat and thus focuses on short-term remedies for survival. Thus, future studies may address how organizational or top management's sensemaking affects a company's response to the crisis. The following quotes reflect the different views of organizations toward the crisis and their positioning approaches.

"We will all be shaped by this shared experience as we navigate a global pandemic, and this experience will be a catalyst for new ideas. Ideas that reshape our future and create lasting positive change." (Letter #45)
"We are taking a disciplined approach to all decision-making, including reviewing all investments and reducing our spending where possible. As a result, we are reducing the number of [the name of the company's innovation initiatives] projects across the U.S. as well as the number of new restaurant openings around the world." (Letter #19)

4.4. Appealing to humanity with supplication tactics

While the data shows that an affective appeal was used to engage the audience more in the corporate narratives by adding statements signaling appreciation, hope, and caring, it was also needed when asking for direct involvement from the target audience on a company's initiatives. Thus, the affective appeal was made through the use of the supplication tactic. In the data, hospitality companies present that the scope of the crisis is beyond their control: "*These schedule changes reflect the stark reality of our situation – and unfortunately, it's something that even legislation as large as the CARES Act can't fix*" (Letter #55). Thus, they attempted to appear weak due to the temporal deficiency of their capabilities. In this way, organizations intend to obtain full support and endorsement from their key audience by prompting their engagement in the companies' actions. This is demonstrated in the following quotes.

"When medical experts say that our health and safety depends on people staying home and practicing social distancing, it's nearly impossible to run a business whose shared purpose is "[Company purpose]" (Letter #13)

"But those funds alone are not nearly enough. We are expecting our revenue in the second quarter to be down 90 percent. Without the self-help actions we are taking to save costs and raise new financing, that money would be gone by June" (Letter #6)

It is worth noting that, unlike other crises in the past, intimidation and other defensive tactics, including organizational handicapping, apologies, and prosocial behavior tactics, were not used in the letters during COVID-19. These impression management tactics might not be chosen based on the hospitality organizations' interpretation of the nature of COVID-19. Specifically, organizations did not intend to be seen as assertive or intimidating in presenting themselves and their actions given that COVID-19 is a global crisis that affects every industry and individual in the world. The unemployed defensive tactics are primarily used when organizations admit their responsibility for disruptive actions and events and feel obligated to recover for those who are affected. The data showed that hospitality organizations explicitly demonstrated that the disruptions they experienced are not caused by a company's misconduct or scandal. Thus, the prevalent use of the accounts tactics, with the exception of apologies, indicates that what a company offers to key constituencies to mitigate the impacts on them is considered to be responsible and generous actions rather than something they owe to the audience.

5. Discussion and conclusion

5.1. Theoretical contributions

This research has several important and timely theoretical implications. First, the corporate narrative perspective this study provides on the crisis management by hospitality companies during the COVID-19 pandemic is of particular theoretical significance. Unlike other crises, such as foodborne illness outbreaks, or even mega crises, such as 9/11, hospitality companies have encountered before, COVID-19, as a type of crisis, is unprecedented in its scope, severity, duration, and impact (Baum et al., 2020) to a point that is nearly paralyzing and threatens the employees, customers, the general public, and the very existence and survival of the hospitality businesses (Hao et al., 2020). Given the COVID-19 crisis situation, the conventional crisis management frameworks, such as neo-institutionalism (March and Olsen, 1984) and attribution theory (Coombs, 1995), that mainly deal with the legitimacy and attribution aspects of the crises can no longer adequately capture the core of companies' responses to the COVID-19 crisis. As the response actions are largely dictated by broader health, legislative, and governmental guidelines and thus companies' actual response actions tend to converge and assimilate over time, legitimacy and attribution are almost peripheral considerations. Rather, companies' symbolic approach (Hart, 1993) to the COVID-19 crisis as reflected in their corporate narratives comes to define the hospitality companies in the public's consciousness and provides a unique lens to decipher hospitality companies' response strategies during the COVID-19 pandemic.

It is also important to note, unlike other "crisis stories" routinely told in the past corporate narratives, the COVID-19 corporate narratives constructed by hospitality companies are stories about *crises of a crisis*–the narratives that focus on casting or recasting the corporate crises triggered by the crisis (COVID-19), rather than on COVID-19 itself (Gössling et al., 2020). This distinction is important in that corporations do not necessarily have to legitimize or assign attributions to the crisis itself or even their response actions to the COVID-19 outbreak. Rather, hospitality companies have to stand the test of their foundational business propositions and core values during the COVID-19 pandemic. In such a crisis situation, strategically linking actual response actions with

rhetorical strategies and impression management is not just effective crisis communication but is an integral part of active crisis management. To that end, the current study finds that hospitality companies aggressively use rational and credible appeals in constructing their COVID-19 narratives and positioning themselves as credible and responsible. In addition, this research also identified distinct associations between each rhetorical appeal and certain impression management tactics. For example, the rational appeal is frequently paired with defensive tactics such as justification, excuse, and disclaimer.

Methodologically, the use of CEO letters as a lens to examine the "discourse construction" (Fairhurst and Putnam, 2004) during a crisis contributes to the research design arsenal for crisis management research. Routine annual CEO letters to stakeholders are sometimes considered as merely a symbolic and emblematic activity (Adams, 2008). However, CEO letters during the COVID-19 pandemic are corporate reactions to a dynamic and evolving crisis situation and documentations of corporations' and their key decision makers' sense-making process (Amernic and Craig, 2004). While this study focused on the corporate narratives during the COVID-19 pandemic, future research can use CEO letters to examine the process of crisis management by examining how response strategies evolve during a crisis situation. The process aspect of crisis management is particularly relevant for the crises caused by COVID-19. Unfortunately, at the writing of this research, the COVID-19 pandemic is still very much alive and shows an alarming resurge in many parts of the United States. It is an ever-evolving situation that puts essentially all hospitality companies in a crisis mode and demands sustained and adaptive corporate response strategies.

5.2. Practical contributions

The study findings offer useful implications to top management teams of hospitality companies and the industry professionals whose jobs involve business communication and crisis management, particularly during the COVID-19 pandemic, which still shows no sign of subsiding. First, the results showed the prevalence of rational and credible appeals embedded in the CEO letters issued by the hospitality companies during COVID-19. It indicates that many hospitality companies recognized and acted on the importance of constructing rhetorical discourses for their actions during COVID-19. However, several companies in the sampling frame (i.e., companies listed in Fortune 500) did not release any CEO letters related to COVID-19. These companies might be missing the opportunity to convince the audience of the confidence of the organization and sustain their relationship with them. Hospitality organizations need to recognize the value of CEO letters as a powerful persuasion device to boost the organizations' attractiveness while mitigating anticipated negative reactions from key stakeholders. The results of the study provide valuable considerations for the audience of corporate narratives, which consists of multiple stakeholders with various interests. By identifying rhetoric strategies and key tactics that hospitality organizations deployed during the crisis, different audiences can make a better assessment and possibly assimilate the organizations' intentions in crisis management and communication.

Second, hospitality companies can benchmark their narrative strategies during the COVID-19 pandemic against the study findings of the current study. The results of the study presented salient appeal types and their unique associations with specific impression management tactics. Thus, hospitality companies can gain some ideas in designing their approaches to the crisis strategically by considering appeal types and impression management tactics that fit their intended purposes to deliver through corporate narratives (Brühl and Kury, 2019). Specifically, hospitality companies will be able to obtain engagement and support from employees, customers, and government more effectively through supplication tactics. One of the study findings indicates that hospitality companies chose to project to their audience a weak and vulnerable appearance (i.e., supplication tactic) while highlighting their resilience. Moreover, hospitality organizations need to consider the

nature of the crisis first when addressing the disruptions caused by the crisis and their responses (Coombs, 1998). For example, the study findings suggest that hospitality companies predominantly relied on defensive tactics, particularly justification and excuses, when framing their strategies and performance during the COVID-19 pandemic. Given that different defensive tactics are employed by organizations depending on the perceived responsibility and attribution of the crisis (Mohamed et al., 1999), it could be explained as a reflection of the nature of the crisis: COVID-19. In addition, hospitality companies can influence key stakeholders' perceptions of company strategies and approaches to the crisis by explicitly presenting companies' beliefs and efforts in the value of transparency and trust in navigating the crisis. Companies frequently employed a disclaimer tactic. Specifically, it appeared that hospitality companies chose to put transparency and a timely notice at the forefront to reconcile the possible disruption of relationships with key audiences. Benchmarking the best practices during the COVID-19 pandemic can potentially advance knowledge of crisis management and help the hospitality and tourism industry to navigate crises more effectively in the future (Sigala, 2020).

Finally, hospitality management programs in higher educations will benefit from this study by recognizing the importance of incorporating crisis management in their curriculum. It is an unprecedented challenge for the industry and for students who are the future workforce. The analysis provided by this study, as to how hospitality companies used CEO letters as a rhetoric device and strived to share the interpretation of the situation, can be used as case studies in the crisis management curriculum. Particularly, strategic management, hospitality marketing, and organizational leadership courses could be redesigned by considering the study findings.

5.3. Limitation and directions for future research

The study findings cannot be generalized beyond the study context and thus should be interpreted with caution when applying it to CEO narratives during other types of crises or in other industry contexts. This study only focused on textual data in written CEO letters and thus may not fully represent an organizational rhetoric and impression management strategies. For example, CEO letters or other corporate documents involve audiovisual data, numbers, or images that might invoke a mixture of emotional and cognitive responses from an audience (Cheney and McMillan, 1990; Jonäll and Rimmel, 2010). Thus, a thorough analysis of various formats of the data would be useful for an in-depth understanding. The current study attempted to explore hospitality organizations' narrative strategies during the COVID-19 pandemic; thus, CEO letters were employed as a means to examine the organizational approaches. However, given that CEOs as company leaders are involved in generating such CEO letters, the styles and content of the narratives may also reflect CEOs' individual characteristics such as gender and age. Specifically, the CEOs of the letters employed in the study consist of 23 males and one female. Their ages range between 43 years old and 87 years old with an average age of 57.4 years old. The average tenure in the current position is 7.58 years. There are four CEOs who joined their companies at the beginning of 2020 while three CEOs have each held their current position for more than 27 years. CEOs' characteristics can be incorporated into future studies to examine CEO letters as a narrative device for CEOs to address their leadership. Moreover, the current study could be considered as a preliminary effort to capture hospitality companies' strategies to establish and sustain favorable relationships with key stakeholders during the COVID-19 pandemic. Employing performance-related outcome variables would be helpful to examine the effectiveness of such strategies (Allen and Caillouet, 1994). Moreover, rhetoric strategies, impression management tactics, and reactions from the audience vary within cultural and organizational contexts. Future studies may address the influence of cross-cultural and organizational factors in analyzing narratives. A company's rhetoric and impression management strategies may be subject to the status of navigating

through a crisis. This study used the narratives written during the crisis. Future studies that compare such narratives with those after the crisis could provide valuable implications for the dynamics of the crisis management process as well as outcomes.

5.4. Conclusion

The COVID-19 pandemic is unlike any other crisis for hospitality organizations due to its severity, devastating impacts, evolving nature, and very limited room for the organizations to control situations. Due to the nature of the crisis, COVID-19, the need to strategically developing corporate narratives is more compelling for hospitality organizations to plausibly claim their approaches to the crisis in order to mitigate negative reactions from key stakeholders and the broader audience base as well as to promote a positive image and the competence of the organizations. This study began with questions to identify what rhetoric strategies were employed in corporate narratives by hospitality organizations during the COVID-19 pandemic and how such strategies were put into practice through impression management tactics. Anchored in the Aristotelian concept of persuasive rhetoric and organizational impression management tactics, this study content-analyzed 57 CEO letters published by hospitality organizations during the COVID-19 pandemic. As a result of the data analysis, the study found that hospitality organizations aggressively used rational and credible appeals in COVID-19 corporate narratives and in rationalizing their COVID-19 response strategies with defensive tactics. Moreover, the companies exclusively used assertive tactics to build their character as responsible, competent, and virtuous during the COVID-19 pandemic. On other hand, they attempted to obtain support from the audience by presenting themselves as temporarily vulnerable and thus appealing to humanity. This study's findings offer a unique lens to unravel hospitality companies' response strategies during the COVID-19 pandemic and shed light on the linkage of actual response actions with rhetorical strategies and impression management as integral parts of active crisis management.

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