

LEAKAGES AND VALUE ADDED IN INTERNATIONAL TOURISM REVENUES; TOURISM SATELLITE ACCOUNT AS A MEASUREMENT METHOD

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Abstract

Tourism creates benefits such as foreign revenue, business development and employment opportunities for host countries. Although, alongside other impacts, there are many hidden costs of tourism to the host community such as leakages. Developed countries are often better able to profit from tourism than underdeveloped and developing ones because of high leakages in these countries. For a sustainable and healthy tourism development, it is an important issue to measure tourism industry's contribution and leakages. Tourism satellite accounting can be a method to overcome this problem. In this study, Turkish and foreign literature has been examined, economic impacts of tourism, concept, importance and dimensions of leakages and value added are introduced and as a new concept for Turkey, Tourism Satellite Account is explained.

Key words; *Value Added, Leakages in Tourism Revenues, Tourism Satellite Account. Sustainable Development*

INTRODUCTION

Tourism is one of the fastest-growing industries, at the beginning of the 21st century and has been used as a reliable indicator of economic growth in both developed and developing countries. Many nations see tourism as a quick and easy solution to combating economic difficulties. Increasingly, countries are choosing to develop and promote their natural resources to attract more tourists in what is a very competitive market (Plourde, 2003). According to datum of United Nations World Tourism Organization UNWTO (2011) the contribution of tourism to economic activity worldwide is estimated at some 5%. Tourism's contribution to employment tends to be slightly higher relatively and is estimated in the order of 6-7% of the overall number of jobs worldwide (direct and indirect). International tourist arrivals grew by nearly 7% in 2010 to 940 million. In 2010, international tourism generated US\$ 919 billion (€ 693 billion) in export earnings; UNWTO forecasts a growth in international tourist arrivals of between 4% and 5% in 2011.

Traditionally the main focus of governments has been on the growth in international arrivals and total foreign exchange earnings, and is now than on fostering entrepreneurial opportunities for the historically disadvantaged, poverty relief, employment and local economic development. Both domestic and international tourism can create employment; it is a relatively labour intensive industry and it employs a multiplicity of skills from accountants and hairdressers to tour guides and trackers. Tourism can provide very good skills development opportunities for local communities (DEAT, 2002). Trade in tourism services and tourism activities in general have the potential to become an engine for growth and economic development. Tourism can also be a driving force in efforts to combat poverty, which is one of the central objectives of the UN Millennium Development Goals (UNCTAD, 2004).

1. Sectors in Tourism Industry

Many different industries and businesses are in the service of tourism industry. The tourism industry is largely dominated by private companies and organisations and a few public organizations. Within each sector certain companies hold significant interests.

The tourism industry can be usefully divided into the following sectors: (Zulu KINGDOM, 2007)

TRANSPORT SECTOR

- Airlines
- Cruise Lines
- Railways
- Bus/Coach Operators
- Car Rental Operators

Taxis

HOSPITALITY SECTOR

Hotels

Farm stays

B&b's/Guest Houses

Apartments/Villas/Flats

Condominiums/Time share

Vacation Villages/Sports Villages

Conference/Exhibition Centres

Static & Touring

Caravan/Camping Sites

Game Lodges

REGULATORY SECTOR

Central Government

State or Provincial Government

Local Authorities

TOURISM /NATURAL RESOURCES

Theme Parks

Museums

National Parks

Wildlife Parks

Gardens

Heritage Sites

DESTINATION PROMOTION & MARKETING SECTOR

Publicity Associations

National Tourist Offices

Regional State Tourist Offices

Local Tourist Offices

Tourist Associations

TRAVEL ORGANISERS SECTOR

Tour Operators

Tour Wholesalers/Brokers

Retail Travel Agents

Conference Organisers

Booking Agencies

Incentive Travel Organisers

HOST COMMUNITIES

2. Tourism Value Added

Tourism expenditure represents the value of goods and services sold to tourists, including imported goods directly purchased by tourists. On the other hand, value added is the 'value' that a producer adds to the raw material goods and services it purchases in the process of production. It is the value of total output of goods and services produced, less the value of intermediate inputs of purchased raw materials and services (Statistics New Zeland, 2007a).

Two alternative views of value added as it relates to tourism can be identified:

- Most simply, the value added of the tourism industries can be estimated as the sum of the value added of each tourism characteristic industry
- Alternatively, a direct link between the demand for tourism goods and services and their supply can be determined, and value added for a certain level of visitor consumption can be estimated (OECD, 2001).

Value added in tourism sector can be direct or indirect.

Direct value added , represents the value of goods and services produced domestically and bought by tourists, less the value of intermediate inputs required to produce those goods and services.

Indirect tourism value added involves tracing the flow on effects of the intermediate purchases of those businesses directly producing tourism products, and measuring the cumulative value added these purchases generate (Statistics New Zealand, 2007b).

3. Economic Impacts of Tourism

The tourism industry generates substantial economic benefits to both host countries and tourists' home countries. Tourism has been strongly advocated as form of economic development by major institutions such as the World Bank, the World Tourism Organization, and UNESCO, as well as individual economic advisors. It is primarily seen as a form of foreign exchange, to help countries pay for their imports and repay their foreign debt. Additionally, it is often seen as providing local jobs, especially jobs that do not require many skills (Kray, 2007). The "Tourism Enriches" campaign was launched at the First Conference on Tourism Communications (TOURC) at the end of January 2004 in Madrid. "Tourism enriches individuals, families, communities and all the world." This is a central, simple but straight-forward message of the new awareness campaign with which the UNWTO wants to raise awareness of the positive impacts tourism can have on life, culture and economy, in short on society at all levels (UNWTO; 2004). Tourism is a recognized global industry – one of the largest industries in the world. Like any global industry, tourism business activities can have considerable impact on local development trends. The local impacts of the tourism industry are diverse and are often unique to the tourism sector (ICLEI, 1999).

While tourism is a key export for most developing countries, it is particularly important for Least Developed Countries (LDCs) and Small Island Developing States (SIDS). For more than half of SIDS, tourism receipts represent between one to three quarters of their total export revenues. For 49 LDCs taken as a group, tourism is the first source of foreign exchange earnings and seven of them critically depend on it for revenues (UNCTAD, 2004). The benefits of tourism to host cultures are often listed as primarily economic, including generation of foreign exchange, creation of employment, additional revenue for the host government through taxation of tourists, and improvement of local economic structures. Other potential, but indirect, benefits include improved roads, availability of electricity, access to hospitals, improved water and sewage systems, and better health services (Plourde, 2003). Especially in developing countries, one of the primary motivations for a region to promote itself as a tourism destination is the expected economic improvement. As with other impacts, this massive economic development brings along both positive and negative consequences (UNEPTIE, 2007). There are many economic costs of tourism as well. One concern is repatriation of profits or "leakage" (Kray, 2007).

3.1. Negative Economic Impacts of Tourism

Tourism is a major global industry, but is it good for developing countries? Since long-haul tourism to developing countries started in the late 1960s, many commentators have persistently claimed that tourism scarcely benefits the hosts. One suggested problem is the high level of leakages out of the destination country (Mitchell and Page, 2007). There are many hidden costs to tourism, which can have unfavourable economic effects on the host community. Often rich countries are better able to profit from tourism than poor ones. Whereas the least developed countries have the most urgent need for income, employment and general rise of the standard of living by means of tourism, they are least able to realize these benefits. Among the reasons for this are large-scale transfer of tourism revenues out of the host country and exclusion of local businesses and products (UNEPTIE, 2007). Despite the worldwide growth of tourism and the theoretical ability of the industry to provide economic benefits for indigenous communities, tourism often results in high levels of leakages when few ties are developed between the destination community's industries and the tourism industry (O'Driscoll, 2005).

3.2. Economic Leakages in Tourism

Leakages are payments made outside the destination economy: In other words, the proportion of the total holiday price that does not reach or remain in the destination. Some leakage happens internally, where tourists spend money at the destination but this pays for imported goods and services. Other tourism leakages are external payments that never make it to the destination country, such as travel agent commissions, tour operator profits and foreign airlines (Mitchell and Page, 2007). World Tourism Organization has similar surveys; In many developing countries and in practically all LDCs, a generally considerable percentage of the foreign exchange income generated by international tourist arrivals leaks out of the economy. This leakage can be in the form of repatriation of benefits of foreign tourism companies, remuneration of foreign staff and, last but not least, imports of goods and services to respond to the tourists' needs (UNWTO, 2007).

3.2.1. There are two main ways that leakage occurs:

Import leakage This commonly occurs when tourists demand standards of equipment, food, and other products that the host country cannot supply. Especially in less-developed countries, food and drinks must often be imported, since local products are not up to the hotel's (i.e. tourist's) standards or the country simply doesn't have a supplying industry. Much of the income from tourism expenditures leaves the country again to pay for these imports. The average import-related leakage for most developing countries today is between 40% and 50% of gross tourism earnings for small economies and between 10% and 20% for most advanced and diversified economies, according to UNCTAD (United Nations Conference on Trade and Development).

Export leakage Multinational corporations and large foreign businesses have a substantial share in the import leakage. Often, especially in poor developing destinations, they are the only ones that possess the necessary capital to invest in the construction of tourism infrastructure and facilities. As a consequence of this, an export leakage arises when overseas investors who finance the resorts and hotels take their profits back to their country of origin (UNEPTIE, 2007).

According to one another view, leakages can be divided into three categories:

Internal leakage or the "import-coefficient" of tourism activities;

External leakage or pre-leakage, depending on the commercialisation mode of the tourism package and the choice of airline;

Invisible leakage or foreign exchange costs associated with resource damage or deterioration (Benavides, 2001).

A 1996 UN report evaluating the contribution of tourism to national income, gross levels of incomes or gross foreign exchange, found that net earnings of tourism, after deductions were made for all necessary foreign exchange expenditures, were much more significant for the industry. This report found significant leakage associated with:

- (a) imports of materials and equipment for construction;
- (b) imports of consumer goods, particularly food and drinks;
- (c) repatriation of profits earned by foreign investors;
- (d) overseas promotional expenditures and
- (e) amortization of external debt incurred in the development of hotels and resorts.

The impact of the leakage varied greatly across countries, depending on the structure of the economy and the tourism industry (UNEPTIE, 2007).

3.2.2. Some Examples of Economic Leakages

Despite the wide range of products and services associated with tourism, one of the industry's most prevalent trends is the vertical integration of the industry's sub-sectors. This trend reflected in the corporate strategies of some of the industry's major players in the several different sub-sectors. Tour operators have long attempted to buy into both forward and backward areas of service and production, such as hotels and charter airlines (backward integration) and promotion and marketing of package deal (forward integration). Airlines have also attempted to integrate vertically, using their charter airline services to gain influence among tour operators, retailers, and travel agencies. Even airports are seeking to expand their operations to grab a bigger piece of the tourism pie. Amsterdam's Schiphol Airport is active in joint – ventures and strategic alliances with airport operators in the Netherlands Antilles, Indonesia, and China (Slob and Wilde, 2006).

In Turkey, tourism as a major source of foreign currency earning and employment creation is perceived as a national priority that comes before secondary objectives as preserving cultural heritage, environment, fair distribution of economic growth, and other principles of sustainable tourism development. Therefore, the development approach of Turkey was really driven by volume and value terms in both demand and supply side aspects. In this case, the country becomes driven by an industry that is dominated by international tour operators, (Table 1) multinational companies, central domestic business interests and central government (Tosun; Timothy; Ozturk, 2003).

Table 1. Turkish Tourism Agents that were Taken Over by International Tour Operators

Turkish Agents that are taken over	International Tour Operator That Took Over
Gulet / Austria	TUI / Germany
Magic Life / Turkey	TUI / Germany
Nazar / Germany	First Choice / England
STS/ Germany	First Choice / England
Marmara / France	First Choice / England
Sun Quest / England	First Choice / England
Turchese / Italy	First Choice / England
Taurus / Austria	First Choice / England
Royal Vocaciones / Spain	First Choice / England
Bosphorus / Belgium	First Choice / England
Tantur / Turkey	TUI / Germany
Camelena / Turkey	Barcelo / Spain
Mastur / Turkey	Rewe / Germany

Source: Milliyet, “Soros, 100 milyon dolarlık turizm yatırımı yapacak”, 15.2.2003, s.8

The ITOs (International Tour Operators) became intense competitors to the SMTEs (Small and Medium Tourism Enterprises). They also take advantage from the unfavourable business environment of the SMTEs during the negotiations, pushing them to reduce their prices, which reduces their profit margins and threatens their viability. In other words, the small size of these firms, their inefficient organization, low professionalism level, lack of resources and the marketing expertise, lack of a unified body or a federation that speaks their rights and contributes to the strengthening of their sector. This, hence, maintains and even nourishes the “dependency” continuum of SMTEs on Tos. SMTEs: Indeed, in both Greece and Turkey, it has been found that hoteliers are forced to accept contracts with tour operators. The inevitable result is a profit margin reduction and a deterioration of both quality and profitability of their products (Buhali 1998; Karamustafa, 1999 acc. Sandi 2004). For example, in Greece, 70% of the five larger British ITOs control 70% of the British tourism flows to almost every Greek mass destination. Another example is the three major German ITOs that dominate 70% of the Market (D.R.V., 2001). This market power results in conflicts, coercion, and dependency for SMTEs (Bastakis et al., 2004).

A study by David Telfer in 2000 regarding the purchasing practices of three Indonesian hotels revealed how individual tourism enterprises can form strategic partnerships with the local agriculture industry. Telfer and Wall (2000) observed that hotels of different sizes and ownership structures (locally owned vs. internationally owned) all have the ability and potential to purchase food supplies locally. Another study of tourism 'leakage' in Thailand estimated that 70% of all money spent by tourists ended up leaving Thailand (via foreign-owned tour operators, airlines, hotels, imported drinks and food, etc.). Estimates for other Third World countries range from 80% in the Caribbean to 40% in India (Sustainable Living, 2007). On the Caribbean, St. Lucia had a foreign exchange leakage rate of 56% from its gross tourism receipts, Aruba had 41%, Antigua and Barbuda 25% and Jamaica 40% (Caribbean Voice, 2007).

The cruise ship industry provides another example of economic enclave tourism. Non-river cruises carried some 8.7 million international passengers in 1999. On many ships, especially in the Caribbean (the world's most popular cruise destination with 44.5% of cruise passengers), guests are encouraged to spend most of their time and money on board, and opportunities to spend in some ports are closely managed and restricted (UNEPTIE, 2007). Many experts claim that foreign-owned mainstream resorts with all inclusive packages have particularly high 'leakage' figures. For example, Tourism Concern frequently claims that up to 90 percent of the holiday cost leaves developing countries. If true, these figures undermine the case for tourism as a development tool (Mitchell and Page, 2007).

Local businesses often see their chances to earn income from tourists severely reduced by the creation of "all-inclusive" vacation packages. When tourists remain for their entire stay at the same cruise ship or resort, which provides everything they need and where they will make all their expenditures, not much opportunity is left for local people to profit from tourism. The Organization of American States (OAS) carried out a survey of Jamaica's tourist industry that looked at the role of the all-inclusives compared to other types of accommodation.

It found that 'All-inclusive hotels generate the largest amount of revenue but their impact on the economy is smaller per dollar of revenue than other accommodation sub sectors.' It also concluded that all-inclusives imported more, and employed fewer people per dollar of revenue than other hotels. This information confirms the concern of those who have argued that all-inclusives have a smaller trickle-down effect on local economies (Source: Tourism Concern) (UNEPTIE, 2007).

3.2.3. How can leakages be reduced?

Economic linkages stop leakages. Buying supplies from people in the host country allows the benefits to remain. Many developing countries now encourage local farmers to supply fresh fruit and vegetables to hotels. Labour is often the most important linkage between a hotel and the local economy, through the payment of salaries and wages. Even a foreign owner will recruit locally to minimise costs. Hotels enhance economic linkages by working with informal tourism businesses (such as a local taxi company) (Mitchell and Page, 2007).

Whether the tourists are domestic or international, their expenditure in local communities contributes to the economic development of the area. The greater the proportion of total tourism spending that stays in the local area, the stronger and more diverse the local economic base. The multiplier effect is greatest where the local linkages are strongest – the imperative is clear, source the inputs for all tourism enterprises as locally as possible in order to maximise local economic benefit and to assist in diversifying the local economy. Reducing economic leakages from the local area and increasing linkages will bring significant local economic development and assist in local economic diversification. Similarly the development of complementary product will strengthen the local economy and local enterprises, groups of established enterprises working together can make a significant difference. Strong economic linkages at the local level were identified in the White Paper as a critical success factor in the local economy (DEAT, 2002).

Governments and tourism companies in destination countries can support initiatives to reduce leakages further by:

- using locally-owned accommodation (this can be up to half of the total holiday cost)
- endorsing destinations that integrate tourists into the local economy, where they can purchase local products
- promoting resorts that employ local
- staff and pay reasonable salaries

using airlines from the host country (for long-haul destinations this may constitute one-third of the total package cost) (Mitchell and Page, 2007).

The tourism industry is characterised by a large degree of monopoly in both tour operations and accommodation. The ownership is concentrated in the developed world, meaning a great deal of the profits leak from the developing world again exacerbating the poverty gap. In addition to helping local accommodation providers grab a bigger share of the market, WHL (2007) is making a contribution to reducing leakage by

- a) working to grow the independent traveller segment of the market (a segment which does not buy tour packages offshore but instead prefers to buy direct from local suppliers) and
- b) having ownership of the accommodation booking service in local hands (allowing booking commissions to be retained in the local community).

4. The Measurement of Tourism Industry's Contribution to GDP: TSA

Linkages between the tourism industry and other sectors of local economies is an under-researched area. Issues like package tourism, imported food or linkages to agriculture are more frequently being addressed than foreign direct investment or education and training of local and indigenous communities. Comparable statistics are rare as there are various units based on which tourism's contribution to the economy can be measured. Different countries have different ways of estimating GDP, export expenditures, and so on. Measuring leakages is another problem; for many countries, there are no such data. Travel receipts are commonly used as a proxy for tourism earnings (Sinclair, 1991). But it is sometimes unclear if only direct earnings from the tourism sector are taken into account or if earnings from indirectly related sectors are being included. However, though based on different sets of data, authors' estimates of average percentages of leakages are fairly similar.

Tourism, unlike 'conventional' industries such as agriculture or manufacturing, which are classified in accordance with the goods and services they produce, is defined by the characteristics of the customer demanding tourism products.

As such, tourism products can cut across standard industry definitions, and alternative measurement systems are needed. A tourism satellite account (TSA) is used to measure the economic contribution of tourism to gross domestic product (GDP) and to provide analysis of the host countries tourism industry (Statistics New Zealand, 2007c). Internal leakages can be measured by establishing “satellite accounts” within national accounting and survey procedures to detail all tourism-related economic activities. It is a normal effect present in both developed and developing countries. The average leakage for most developing countries today is between 40 to 50 percent of gross tourism earnings for small economies and between 10 to 20 percent for most advanced and diversified developing countries. External leakage or pre-leakage is much more difficult to measure and relates to the proportion of the total value added of tourism of services actually captured by the servicing country. Observed differences between paid and received prices for developing country tourism services (lodging, food, entertainment, etc.) suggest external leakage or pre-leakage levels of up to 75 percent (Benavides, 2001).

4.1. What is a TSA?

A "tourism" satellite account provides a picture of tourism within the national accounting framework allowing a complete and comprehensive set of economic data on the direct contribution of tourism to be compiled. The concepts and methods used in the calculation of many countries' TSA are based on international standards for TSA's which are published in *Tourism Satellite Account: Methodological References*. This document was released in March 2000 as a joint publication by an Inter-Secretariat Working Group made up of the United Nations (UN), Organisation for Economic Co-operation and Development (OECD), World Tourism Organisation (WTO) and Eurostat (Statistical Office of the European Communities) (Australia Bureau of statistics, 2006). The measurement of tourism's direct value added, also known as tourism's direct contribution to GDP, is another major focus of a TSA. It measures the contribution to GDP made by the sellers of products to tourists, as well as by the suppliers of retail products which firms on-sell to tourists. This enables a comparison to be made between the tourism industry's contribution to GDP and similar contributions made by industries such as agriculture and construction (Statistics New Zealand 2007b).

5. Recommendations for Sustainable Tourism Development

There is a growing push for businesses in all sectors to adopt a sustainable approach to their operations and to minimise their carbon footprint. Broadly defined, a sustainable approach is one which minimises negative impact on all stakeholders (the physical environment; the communities / cultures in which the activity is located; employees, customers). It is a win-win mindset vis-a-vis all stakeholders, which by definition implies both transparency and accountability (good corporate governance) in all business undertakings. Obviously in an area such as tourism, there are many players impacting on sustainability - at the community, national and international levels (such as government, airlines, tour operators, accommodation providers etc.), and all these groups must play their part for the industry as a whole to drive toward a sustainable future. Not too surprisingly, there is mounting evidence that companies adopting this mindset are also the best performing companies financially over the long term simply because they are taking a long term view of their business (WHL, 2007).

In practice, the dominant motive for the development of tourism is economic (improvements in employment, incomes and exports), but the very process of developing tourism will impose costs elsewhere. If governmental and non-governmental organizations are to make sensible and rational decisions with respect to the current and future development of tourism, they must have reliable information on its costs and benefits (Fletcher, 1989). Without such information, there is the risk that significant investment opportunities may be missed, that key infrastructure developments may be starved of funds, or developments may take the wrong form or take place in the wrong location (Ennew, 2003).

The most important overall strategy to achieve these goals is to engage in transparent, democratic and gender-balanced consultation and decision-making processes at the local level in destination areas. Among organisations and groups to be involved in tourism development - stakeholder groups - are national, provincial and local governments, tourism boards, the tourism industry, local communities and the diversity of their member groups, trade unions, non-government organisations (NGOs), community based organisations (CBOs), women, Indigenous Peoples, faith communities, and others. To allow for meaningful participation, there is a great need to improve information availability and capacity-building for participation. Different member groups of local communities, eg women, may need specific measures of capacity building for participation (Hemmati and Koeler, 2000).

A reduction in world poverty is an internationally agreed priority and targets have been set to halve poverty by the year 2015. Roe (2001) states that “Achieving poverty reduction requires actions on a variety of complementary fronts and scales, but a prerequisite of significant progress is pro-poor growth – which benefits the poor. As an industry that is clearly important in many poor countries, can tourism be one source of such growth?”

CONCLUSION

Tourism is one of the fastest growing industries in the world. Tourism is closely linked to development opportunities particularly of underdeveloped and developing countries. But international tourism activities usually developed countries that send tourists earn much more than host underdeveloped and developing countries, because of high leakages rates in tourism revenues. Host underdeveloped and developing countries usually ignore or not able to account value added and leakages in tourism industry. Tourism satellite account can be a method to overcome this problem. It is a statistical accountant framework in the field of tourism and measures the goods and services according to international standards of concepts, classifications and definitions which allow valid comparisons from country to country in a consistent manner. The main purpose of host countries should be to reduce tourism’s negative impacts, to lead sustainable tourism development and to increase the positive contribution to local development.

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