

New challenges in teaching accounting and reporting in tourist entities¹

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Abstract

The experience of teaching for several years in different degree courses pressed me to use new tools and methods to make use of. Connecting general trend of teaching all over the world this paper want to reply to the following research question: “what challenges we are facing in teaching accounting and reporting in tourist entities?”.

Research design is oriented to deep study international literature about the state of art of teaching accounting and above all social and environmental accounting and reporting(CSEAR)(Gray, Owen, Adams, 1996, Tinker, Gray, 2003; Tinker, 2005; Gray , Guthrie, 2007), because I think that this field is very important for service enterprises, especially for tourist ones. The importance is given by disclosure and democracy that is at the base of CSEAR process and my interest to safeguard people and environment in tourist entities and destinations(Garrone, 2005).

There are different aspects of tourism and poverty is often connected with tourism.

In my idea, in which I want to change a peace of world, I want to present some reflections about How to teach accounting in tourism to give student the availability to understand the constructive role of accounting but at the same time the bad role of it at the same to serve power and exploitation.

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1.Introduction

The following considerations develop on the basis of a series of significant assumptions about tourist system. The first one concerns the fact that we cannot reduce overmuch the staff's presence, even with the raised evolution of technologies, therefore the matter of workforce's exploitation and the lack of workers claim's recognition are aspects more significant than other sectors.

The last ten years tourism development and the environmental evolution of social problems, that the tourism involves: from a new "feudalism" towards working exploitation of the south of the world on the one hand and on the other one the need of getting to the bottom in the process of characteristic production.

The proper characteristic of tourist sector of being the one with the greater environmental impact.

The change's issues of all-inclusive journey's tourist die that presents chronic "pathologies" of exploitation and intensification of poverty situations in the destination places. This leaves wide space to different management modalities of journey, that affects several tourist companies trend to develop a sustainable dimension both from the human point of view and the environmental one.

The development of sustainability issue as palliative to a wider company responsibility where many expectations are disregarded.

Where it forms part of the same "relational nature" of tourism it suggests (Ruisi, 2007) the revival of this dimension as competitive advantage, most of all for small and medium companies.

The CSEAR can answer to this kind of needs as it underlines the democratic nature of relations, how it develops following a specific trend that concerns the definitive one of the emancipation accounting and it sets objectives of transparency and improvement of the life quality.

It also has an undeniable ethic aspect that affects the person decision-making sphere (Baldarelli 2005) and it allows to develop fitter processes and means to "tell" the company actions and operations.

The impact on the tourist courses consists of a progressive awakening of future managers, consultants, entrepreneurs and tourist operators towards these issues that concern the quality of life, the poverty and the happiness of tourist and the ones provide such services.

The reflections represent the important result of teaching experiences concerning these aspects that have been developing since 2004 and in the following periods in the degrees (Instruments of financial statement in the tourist companies, Social statement for the sustainable tourism) and in the master's degrees (Instruments of financial statement in the tourist companies – Master's degrees in Economy and ethics of tourism).

2. Recent development in tourism and relations with poverty and sustainability.

Tourist system² is the present greater civil industry and it moves staggering figures both in the positive aspects and in the negative ones³.

² According to great part of business economic literature, the tourist system is made of tourism considered as both as an economic section and a whole of transactions difficult to define as strictly tourist, anyway in the whole context must be lent (for example: workers for temporary transfers, etc...). Among the definitions considering the concept of tourist system, we quote the following: "Reference is made to tourism systems, and a fundamental conceptual approach is offered linking together people who require services outside their community of residence in order to achieve certain objectives."(Robin,Chadwick, (1994:75). Among the Italian authors use this concept, refer to Casarin (1996: 21). In economic learning authors who use the term "tourist sector" specify the difficulties they find in detailing it and give a definition

Among the positive aspects we can count: the opportunity to know new places and cultures, to have different experiences from the everyday life ones, to travel in a fast and safe way in every period of the year and the chance to develop work opportunities often unimaginable, especially for the countries of southern world.

Among the main negative aspects of tourist system we mention some concepts growing in the field of "leisure" tourism, considered on the one hand as synonymous with "idleness", that means to do nothing.

On the other hand it means that "holiday" is synonymous with "everything is allowed", so it is not intended only as a moment of absolute relax, but most of all as a chance to "transgress", in a condition "devoid of rules and values".

Between these two extreme, but not necessarily opposed, concepts of the term "holiday" there are some intermediate ones, considering both the first and the second notion and get the most varied combinations.

We now wonder what these opposed behaviours of the holiday's tourism involve.

If we get closer to the first one, that conceives the holiday as lack of activity, we find ourselves in the situation had produced the "inclusive tours", all inclusive journeys, with the results they involve in the conditions of southern countries workers⁴.

As a matter of fact all inclusive packages, as some authors⁵ declare, represent the symbolic example of a new "colonization" realized by the rich countries towards the poor ones, where most of the value added⁶ goes to the west societies mostly represented by: air companies, hotel industries and big tour operators who organize, sell and manage almost exclusively the tour. This is often detrimental to local populations to whom remains just a little amount of money, barely adequate to live through in extreme poverty conditions.

If we move from the concept of tourism as an "idleness" expression to the second notion we proposed, the "leisure" tourism, with reference to transgression, we find behaviours, manifesting during the journey, very different to the ones carried out by the same people in order to make a communal life possible.

Often such attitudes respect neither the environment nor the local population and the fellow travellers, they violate not only the laws but also the common sense and civil communal life rules. Everything is dictated by a will to wildly have fun and experience "something different".

If, furthermore, we combine the first concept of holiday as synonymous with "idleness" with the second one of holiday as transgression we get all inclusive tours, having as principal, but not always manifest, object repeated acts of indecent behaviour, detrimental to man's fundamental rights, ruled by ONU, like sexual exploitation of minors, etc.

From these considerations we clearly deduce that tourism is a complex matter, whose consequences in terms of environmental, cultural, social and economic impact cannot be ignored. The impact is often devastating, above all in many countries of southern world such as: Asia, Africa and South America, where in the absence of an adequate rational planning it leads to loss of values and traditions.

Besides, in these countries we witness the misappropriation of resources and social troubles, due to the mass tourism's overrunning that does not allow even an equitable distribution of profit produced for them.

very wide, about it: "...we can define tourist sector as: the whole of activities, tangible or not, that help satisfying the human need of holiday" (Candela, 1996: 53).

³ It counts a world flow of 450 million people around the world every year, almost six billion movements, whose 500 million on international flights, 127 million occupied in the world producing incomes for billions dollars; a turnover of 6% of world PIL, in this way it is the main voice of world trade balance.

⁴ Garrone- Di Cesare(2005)

⁵ Ibidem.

⁶ In italian literature we quote the following: De Dominicis (1966); Maticena, (1984); Antonio Maticena; Gabrovec Mei (1986); Catturi (2004).

This happens most of all because the opportunities of contact and meeting between tourists and local populations are in most cases fictitious or restricted to hurried and artificial experiences, that frequently does not respect the host realities.

In this sense the tourism impact is as much sensible as the tour takes place in countries where poverty is widespread and citizens' power to decide is rather limited.

In this way, the populations state of indigence on one hand and on the other the strong attraction by west tourists for what represents "an exotic experience" begets in host countries the illusion of immediate and considerable profits.

However such gains are realized at the expense of weaker social classes and natural environment; so tourism generates a vicious circle where work exploitation, prostitution also juvenile, forests destruction, illegal trade of animal protected species, pollution produced by trains, aeroplanes, ships fuels, destruction of natural habitats in order to make room for accommodation facilities and recreational structures represent activities admitted as if there were nothing else to propose.

In this contest of tourist services' offer, when the average tourist⁷ goes away on holiday rarely wonders if his journey could influence to some extent on environmental and socio-economic conditions of the country he will visit and he is almost never willing to undertake to know and meet a different culture.

It is the passivity and the superficiality, with which he consumes what tour operators offer him, to make easy the commoditization of artistic and cultural products and the transformation of ethnic and local groups traditions into folk performances.

To these extreme concepts of tourism we add an other one, completely different; it comes out studying in depth the genre of Civil Economy.

This notion of "holiday" does not pause to reflect only upon the need of material "rest", but it crosses it adding a concept of deep bucking up that a person needs in order to go on with his everyday both work or study activities. It is a need taking shape in the curiosity to taste a holiday respecting destination places, cultures we come into contact with, to grow not only in rest, but also in sharing an experience rich in new things, that lets us understand different world populations ways of living.

This concept of holiday, in ethic-anthropological terms, belongs to the trend of responsible tourism having its origin in the respect of oneself and others and in the search of real relationships⁸.

The "responsible tourist" is an aware traveller goes towards destination places with a respect attitude, mutual listening and receptiveness, he views the different cultures meeting as a unique opportunity of enrichment.

The need to safeguard, also from the financial point of view, the native populations respecting their life dignity and values, has come out a series of projects for this trend, we deal with in this work, with particular reference to some Arab culture countries, where this kind of tourism is spreading.

Before presenting the cases studied, we try to better understand the meaning of responsible tourism and sustainable tourism, often considered as synonymous.

In order to set, for each area, a sustainable accommodation, it is necessary to face up to not only the specific environmental problems, but also the economic and cultural ones.

The economic problems are linked to the tourism reliability as a resource, starting from the induced wealth's destination bound elsewhere without any checks and without being locally reused, the rise in local prices, where often the tourist activity goes with drastic

⁷ In reference with Baldarelli (2000:13)

⁸ It is a need that sometimes asks for an openness to the transcendent concept of person and so to the possibility to buck up, not only the body, but also the mind and to leave the necessary place to reflect, think, meditate, in order to regain the energies lost because of too much work and stress.

changes in local way of living, as the emergence of building mafias for big hotels and the resources theft to inhabitants.

The cultural ones, where the superficiality of the most of International tourism, rarely takes part in the inner growth of tourists and host populations.

According to sustainable tourism logic instead, every tour should become “an immersion” into the meeting culture we come across and a chance to mutual enrichment among different populations, possible also through the visit of an international cooperation project carried out by the organization who plans the tour.

The sustainable development can be considered from two different, but connected, points of view, the economic-politic one and the business-economic.

According to the economic-politic one, involving modalities through which society organizes and so part of the economic, social and environmental “behaviour” of the different economic system’s components, sustainable development involves different issues.

The first one concerns environmental issues from the point of view of economic policy always more addressed to the Green Books issued by UE, orienting towards this direction since 2001. Furthermore at international level many stages have been passed, involving a strong orientation towards this direction, we mention some of them, the Conference of Stockholm in 1972, where a concept of ecological development has grown, added to the previous one of sustainability in demographic increase.

The most important stage, instead, concerns certainly 1987 when the World Committee for environment and United Nations Organizations development issued Report “Our Common Future”- Brundtland Report- where for the first time comes out the term “Sustainable Development” as “development satisfying present generations needs without prejudicing future generations possibility to do the same”.

From this important stage sets out sustainability aspect concerning the intra-generational and inter-generational equity.

Omitting various projects about sustainable tourism have followed this Report, we dwell upon 1998 when the World Tourism Organization (OMT) gave the definition of sustainable tourism as: “that tourism meets tourists and host areas needs and at the same time guards and improves future opportunities. In that circumstance it also rules that sustainable tourism must be the guide principle for a resources management that enables to satisfy economic, social and aesthetic needs and to preserve cultural integrity, nature fundamental balances, biodiversity and to sustain the life quality improvement”.

An other significant stage for the sustainable development takes place in 1992, in the ONU Summit of Rio de Janeiro, where starts the “Agenda” 21 for the sustainable development, followed by a project of OMT- World Tourism and Travel Council (WTTC) and Earth Council :“the Agenda 21 for tourism industry: towards a sustainable development”.

Furthermore, in 1995, in the Sustainable Tourism World Conference is ruled the “Lanzarote Charter” in Canary Islands, including principles and objects of tourism sustainability with reference to field operators and travellers.

In 1999, the OMT, rules the Charter for Tourism Ethics, including ethic principles guide actions and tourism way of operate, human values to consider above all in this strong anthropological and cultural impact field⁹.

Recently we can mention in 2002 the Summit of Johannesburg -South African Republic- declared as the “Year of International Ecotourism”.

From this aspects comes out the reconsideration of the development concept, that also involves business-economic aspects inspired by the measurement and communication of

⁹ For an in-depth analysis of the matter see: AA.VV, Per un turismo autenticamente umano, Rimini, Fara Editore, 2001,

sustainability (accountability) as eco-efficiency and eco-justice, combining with a concept of strong sustainability and one of weak sustainability¹⁰.

The responsible tourism was born to qualify a tourism of meeting, underlining a major attention to man and to tourism social and cultural effects. Therefore it is a tourism does not cause useless damages to the environment and it maximizes the resources use, not only for a short but a long period. A tourism able to coincide inhabitants' expectations with tourists' ones, without reducing the qualitative level of tourist experience and damaging the area's social and environmental values.

It is a way of travelling, whose first feature concerns oneself awareness and actions, including an ethic tourist¹¹, who comes across destination populations and nature with respect and receptiveness, proposing, through the journey, a real meeting, that is to travel choosing not to endorse destruction and exploitation, but to carry universal principles of: equity, sustainability and tolerance.

The crucial point is an accommodation perceives and managed in an intelligent way, not to be lived as weight or an invasion by the host communities.

Outlining a responsible/sustainable tourism does not mean to condemn mass tourism, but to underline the effort to spread the awareness that limits exist also for tourism and beyond them resources, we count on, get lost.

It means to estimate the destination structures' accommodation capacity, considered ad ecosystems, in order not to overload and clog them, to not boomerang.

According to this new perspective of alternative tourism, each journey should become "an immersion" into the culture we meet and a chance of mutual enrichment among different people. Often this cultural exchange happens in sustainable tourism travels, also through the visit of an international cooperation project carried out by the company plans the tour. It is for this reason that the responsible/sustainable tourist should be brought up with the right preparation before, during and after the leaving¹².

Obviously some companies, having sensed a significant chance in responsible/sustainable tourism, are betting on it to improve their own image. In other words we already foresee some big tour operators green washing themselves or making their travels sustainable in order to gain new markets.

Therefore, if we want to single out some differences between responsible tourism and sustainable tourism, despite the matter is still jumbled, we should underline the different origin and attention to aspects, that in the beginning were rather different. In the responsible tourism these aspects concerned tourists responsibility towards cultures he met and his attitudes towards them, while in the sustainable tourism more attention was paid to the protection of the environment. Nowadays we cannot state these concepts are completely different and leaving to other studies the opportune analysis, we consider them synonymous, keeping the differences in origin and development.

¹⁰ Bebbington , Contraffatto (2006).

¹¹ Ibidem.

¹²To sum up, the philosophy of sustainable tourism associations can be summarised in this way: bringing up to people respect and local culture; fostering the economic development of visited countries creating induced of financial resources; encouraging an exchange between populations and different cultures; counting on the support of local people sensible and interested in managing future travels projects independently; sustaining a strong work of information about sustainable tourism, using all the available channels (radios and televisions, debates, conferences, internet); involving and motivating the greatest number of people both in Italy and in the visited countries; discouraging every form of hurried and interfering tourism for a quiet and respectful one; living to tourists the chance to live through a real contact, significant human experiences; promoting an ecologic tourism, that is a tourism that moves respecting the ecosystem; favouring travel offers that guarantee clear agreement conditions and a transparent and verifiable accounting.

3. Accounting, accountability: where is the world going?

As things currently stand, especially in these times of financial crisis, the processes of corporate measurement and accounting have, partially, demonstrated not being totally able to consider all the operations, particularly those ones which aim at giving an account of actions of solidarity promoted by the company on an international level.

This is often due to giving excessive importance to technicalities, that are a part of accounting procedures, which distract attention from a satisfactory reflection on what is present at the basis, as well as, on which considerable quantities attention must be placed in order to measure corporate operations both qualitatively and quantitatively.

This paper is based on certain considerations, which came to the surface while reading various articles and contributions of authors from differing schools of thought, who have pushed us to pay attention to the role which, as scholars, we must carry out in society, especially to contribute to the construction of a better world¹³.

There are certain presuppositions which, in particular, have attracted our attention, amongst which the first one concerns a certain drowsiness in scientific debate, especially in the disciplines of accounting and accountability¹⁴. In this sense, a certain general sluggishness may be noted in that which is defined as the current of the critical aspects of these disciplines, i.e. critical accounting¹⁵.

Moreover, Tinker (2005) identifies certain detours in this accounting current, which regard especially professionals-university professors who, even though they take little part in university decisions, maintain enormous power on the outside and thus ensuring that accounting professionals are at the service more of the financial economy and less of the real economy. Nothing could be truer, judging from the events that have occurred over the last 10 years, amongst which is the explosion onto the scene of the financial and economic crisis.

Concerning this theme, we have to underline that in Italy, since the time of De Dominicis (1968) and D'Ippolito (1955), the "critical" approaches to accountability really seem to have been in hibernation mode. The needs and the contingent currents of thought relegate accounting to a "race" behind new and novel legislative and fiscal trends, in a paraphrase where accountants become the shadow of jurists¹⁶.

The contribution in an evolutionary sense is needed, since accounting brings with it a series of repercussions that concern the ethical and political aspects of itself and therefore

¹³ Indeed, see: "... accounting and finance academics will be welcomed with open arms by the many groups who are striving to make the world a better place" (Cooper, 2005: 605).

¹⁴ Among all the definitions of accountability, let's take this one: "The duty to provide an account (by no means necessarily a financial account) or reckoning of those actions for which one is held responsible" (Gray, Owen, Adams, 1996).

¹⁵ Critical accounting is thus defined: "...is defined in this paper to encompass all forms of social praxis that are evaluative, that aim to engender progressive change within the conceptual, institutional, practical and political territories of accounting" (Tinker, 2005: 101). Yet further: "Critical accountants act to expose those areas where accounting is used not in the public interest" (Moerman, 2006: 181).

¹⁶ Indeed, see "Dal canto loro, gli studi sul bilancio sembrano concentrarsi sempre più su questi problemi e sui connessi (e certamente importanti) aspetti giuridico-fiscali, trascurando così l'analisi economica del reddito e del capitale la quale, al contrario, dovrebbe costituire sempre l'asse portante di un qualunque bilancio e, dunque, anche del bilancio visto quale strumento di informazione esterna" (From their point of view, studies on the budget seem ever more to be concentrated on these issues and related (and certainly important) juridical and fiscal aspects so neglecting the economic analysis of income and capital which, on the contrary, should always make up the foundation stone of whatever budget and, therefore, also of the budget seen as an instrument of external information) (Capaldo, 1998: 51).

has to come out from its restricted confines to also understand the themes that concern poverty and sustainability¹⁷.

Indeed, we read: "Accountings or accounting reports themselves can be read and can be appreciated or constructed as a reporting from the vantage point of the poor" (Gallhofer and Haslam, 2004: 393).

It is also important to reflect upon the concept of poverty which is often associated with suffering and therefore, with a situation of submission to those who are not poor. Therefore, the phase of liberation that we propose here concerns the WAY with which the poor – who are not simply thus, rather they become brothers – are viewed, so that we can propose a new concept of emancipation, where the first step towards it consists in considering the poor person a brother as well as he who has his own needs to donate. Therefore, in this new concept, we are not only dealing simply with alleviating suffering, but principally recognising that whoever gives and whoever receives are on the same level.

Some authors hurl themselves against capitalism and against the myths that persist by way of it: "Yet the myths still remain and the poor are becoming increasingly poor. One potential way of overcoming this could be to give a voice to the poor" (Cooper, 2005: 602), and they underline the importance of giving a voice to the poor, but especially emphasise the importance of bestowing dignity to their needs above all.

Poverty is a complex and ample concept, which is based not only on statistics, so that it needs a different relational approach, that is definitely more adequate to solve all the problems caused by it (Atkinson, 1998).

Moreover, we can reflect upon the concept of accountability, that is considered one of the scapegoats of conflicts, on the contrary according to our way of thinking we would like to underline that in relation to the poor there is a positive attitude in giving their needs, and at the same time, we should ask ourselves what are the best procedures for reporting them.

Within this context, interesting thinking develops regarding an alternative type of accounting (disclosure) that opposes financial accounting, which for years has taken on the name of social, environmental accounting (Gray, 2000; Matthews, 1997; Gray, Guthrie, 2007).

In this way some authors consider the moral side of accountability not only an utopia but reality. So I like to start this paragraph with this quotation: "As we close out the 1990s and look ahead to the new millenium, it is expected that attention will be given increasingly to measurement initiatives as well as theoretical developments" (Carrol, 1999:292).

However there are some scholars who, for thirty years, have been embarked on this front, introducing "new" accounting forms: social, environmental, ethical accounting and accountability, beginning from italian scholars, among these Matacena (1984, 2005) and Rusconi (2005), who define enterprise accountability as the process that makes the provided informations about enterprise actual work clear, to keep up confidence of relations with stakeholders, this involves that a warped use of these documents saps the foundations of this confidence.

¹⁷ On this, read: "From the above, those pursuing emancipatory accounting praxis can recognise the politico-ethical character of accounting, provide visions affirming positive aspiration on the part of the poor and more substantially work with the poor." Again: "Liberation theology can encourage accounting researchers to further rethink and refine their understanding of who the oppressed are and what would be appropriate and effective strategies for their liberation. For instance, especially in the context of a concern to design a more emancipatory accounting, a more detailed understanding of the experiences, desires and needs of the oppressed could be facilitative." (Gallhofer and Haslam, 2004: 388).

For this main reason it is necessary to respect principles of: “neutrality, integrity and consistency, by a basic foundation of ethical rules for who make the revision of accountability instruments, among these accounting and social balance. Furthermore accounting balance must be separated from social balance, even if they are connected.

Also alternative approaches to measurement are required, because it’s necessary to measure enterprise values “state” too, so measurement problem spreads over other components, not just (even if very important) economic, property and financial ones.

Moreover Zadeck affirms that social balance represents and directs corporate decisions as to stakeholders (Zadeck, 1998: 1428). On this subject the so-called “educationalists” Gray, Owen, Adams(2000), Bebbington(2007) consider accounting and reporting as a process, that among its functions as communication and auditing (Parker and Preston) has also a culture change function, that passes through business culture.

Furthermore Gray, Owen, Adams (2000) stress the importance of informations considered in a system, in a kind of multidimension, which is quoted also by Maticena: “Accounting is too often considered in a severely constrained systems perspective, but accounting is not a system which operates in isolation... Accounting also interacts with systems which we might call “social”, “political”, and “ethical”...” (Gray, Owen, Adams, 2000:14).

For Gray accounting and outward communication (accountability) are strictly connected, in the second one the enterprise takes its responsibility also for account of actions not just traditionally embarked. For this reason we choose to put social relationship in the centre, considering that accounting role is addressed to responsibility account towards environment (generally considered), as we can notice in the following quotation: “We choose to believe that accounting can be in public interest but that only by placing the theoretical model of accountability at its centre and the resultant development of social and environmental accounting can this achieved (Ibidem: 76).

A more strong broadmindedness about subjects, concerning an in-depth examination also by moral point of view, results in this passage: “some means must be found to reverse the ethical and intellectual atrophy that accounting education and training appears to encourage. The evidence is increasing alarming. Accountants seem capable of, for example, taking new initiatives, considering issues at an abstract and theoretical level and/or examining the moral impact of their activities... (Ibidem: 76-77).

Authors keep on stress communication role through account tools, as accounting makes sense just if considered in order to external accounting, that allows to guide relationships and to increase confidence between enterprises and organizations.

Accounting, understood as survey process, has a great responsibility towards political and business choices so we can’t and we have not to undervalue it.

It also very important that accountants acculturize students about accounting tools, to enable them to open their minds through the aspects concerning ethic and morals, as we can clearly read: “Accountability is a profoundly moral concept. In an increasingly amoral (or immoral?) world, dominated by explicitly amoral (immoral?) disciplines of thought such as conventional economics, accounting and finance, the call for morally based development seems highly attractive” (Gray, Owen, Adams; 2000:293) by recollecting the common good, that is: “Those of you who are the future of the profession owe it to yourselves-as well as to the society that has afforded you the privileges you currently enjoy-to explore your future profession as carefully as possible and to think what “serving the public interest” will mean to you”.

In this sense Zadeck too (2005) stresses the importance of accountancy renewal, that would be able to manage its change toward a better social reporting.

Maybe social balance as an accountability instrument, subject to measurement process, runs the risk of turning into the opposite, that is too many social balances and so of mixing up their crammed-full informations.

“Social and ethical accounting auditing and reporting” requirements (Zadeck, 1998: 1435) can be limited to the following ones : the first concerns the activities reduction, because not everything is social accounting; the second concerns the professionalization of this activity; the third concerns the way to make the process more and more exact and verifiable.

This confirms that after principles, the measurement is a growth opportunity: “Moreover, beyond the measurement of progress is the need of social and ethical performance” (Zadeck, 1998: 1438), or: “Measurement is not passive, neutral activity...” (Ibidem: 1439).

After having analyzed different elements about tourism system evolution and accounting and accountability ones, in the next paragraph I’m going to combine them with the experience of teaching.

4.Challenges and disclosure in tourist enterprises: methodology of teaching and suggestions

In the past years the experience of teaching was about different degree and post-graduate courses, such as: social and environmental accounting and reporting in tourism in one master course, sustainable control in tourism in another degree course and social and environmental reporting in sustainable tourism in one advanced specialization degree course.

I’ll talk about this experience describing methods of teaching and some results about students behaviour during lessons and at the exam.

Some years ago, when I started to teach this disciplines, I choose to use different approaches, such us: frontal lessons, teaching cases and working groups.

Methodology has the objective to invite students to an active participation.

I applied methodology that involves both frontal lessons, teaching cases and entrepreneurship/ manager experiences.

In teaching units of 3 hours each one, the first part consists of frontal lessons to give students some notions about the subject of the day and the second part of the time making groups of at the maximum 5 students each one to discuss cases in which we try to apply notions transmitted.

At the end of discussion in different groups, if there is more time we discuss in plenary about some answers connected to questions I gave them during distribution of case issue.

I used frontal lessons to communicate notions and to create a theory framework where built the discussion of teaching cases.

I divided the discussion of cases in two types, whose the former was involving all room students, and the latter was using working groups.

Discussion cases were used during teaching time and not outside or supplement time. After distribution of case, I’ll write some questions on the display that student had to answer about the application of theory that I spoke before to them.

Then I gave them some time to read individually the case and after, I’ll stimulate discussion to answer questions and to talk. During discussion I ‘m writing answers synthesis on the panel , so students can better copy development of case and conclusions.

I used alternative processes to discuss cases, id est using working groups. In this second way classroom is divided in some groups of 5 students at the most and then each group is working independently on the case. After discussing in each group, students were discussing with the other groups with teacher moderation of discussion.

Teaching in this way students can develop their relational abilities and then discuss cases about tourist enterprises before in the single group and then together in the classroom along with the teacher. So It is possible to move sensitivity towards social and environmental accounting and accountability subjects and develop their criticism in

different subjects, such as social and environmental engagement when there is social report publication, or CSR development process after making social accounting and accountability.

I saw that it is important to reflect on different subjects mentioned above to change mind and develop creativity of students that are actively involved and can prove their capacity under the teacher guide.

So they will be more capable to understand some problems and better to be able to solve them, about tourism destination impact, and change decisional process making involving social and environmental elements too.

Especially in tourism this way able student to create and develop relational goods (Gui, Sugden, 2005). Moreover they take out of university more ability to sustain and orientate tourist enterprises in using new accounting and accountability tools to change governance and decision making process to build a better world.

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