TITLE: TOWARDS A NEW FRAMEWORK FOR ACCOUNTING AND MODELLING THE REGIONAL IMPACTS OF TOURISM AND CULTURE

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## ABSTRACT:

Four different methods to estimate the regional impacts of tourism and culture based upon national accounting data and model approaches are identified: The simple supply or sector approach, the simple demand or commodity approach, the simple satellite account approach involving tourism satellite accounts and a SAM-approach and the extended satellite account approach, which involves modelling based upon a satellite account and a SAM-approach. In the paper both theoretical definitions of tourism and culture as well as a definitions based upon national accounting concepts are presented and examined. A general interregional quantity model for tourism and culture reflecting a national accounting approach is presented and examined. On the basis of the model, the four approaches to measure the regional impacts of tourism and experiences are given precise definitions. Tourism is characterized by specific types of private consumption taking place outside the daily environment, tourism being the opposite of local private consumption, including in principle all types of commodities. Culture on the other hand is defined as specific commodities, which are consumed both outside the daily environment and locally as part not only of tourism activities but also local consumption. Following the four approaches and based upon the general interregional quantity model for tourism and culture empirical evidence on the impacts of tourism and culture in Denmark is presented.