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THE TREND OF ECONOMIC, ECOLOGICAL, AND SOCIAL RESPONSIBILITY IMPLEMENTATION IN TOURISM

ABSTRACT

Due to the nature of the offered services, responsible environmental attitude is of particular importance within the tourist sector, which both strongly depends on and influences the intact eco-systems by its development and areal pressure. Modeled according to the good European and world practice, the Program of Environmentally Responsible Management of Small Tourist Objects has been installed in Croatia. The key problem identified by the tourism workers and entrepreneurs is the lack of incentives and support of both state and the local community in implementation of socially responsible principles. It is estimated that only 10-15% of tourism entrepreneurs are quite familiar with the principles of sustainable and environmentally responsible tourism and aware of the importance of implementing ecological and social principles in daily practice. This leaves open the question of how to reach the majority of tourism entrepreneurs which do not consider the stated questions particularly important. Consequently, the possibilities offered by socially responsible management focused on ecology and energy will be researched within this paper, while at the same time satisfying the economic, ecological, and social effects on tourism. The offered solutions will satisfy both quality and quantity requirements of tourism needs, while preserving the environment. The suggested measures can vary from considerable investments i.e. into alternative energy sources, up to the smaller ones, i.e. choosing of energy-efficient consumption bodies or consumption control bodies, with the overall common positive effect on the business subject's efficacy and its better performance both from the financial and sustainable development aspects.

Key words: corporate social responsibility, economic and ecological impacts, sustainable development, tourism, ESG factors (environmental, social, governance)

INTRODUCTION

Sustainable development is the only possible solution to common and global problems (i.e. climate change, environmental degradation, demographic shift and poverty). Main sustainable development principles are: (Grundey, Sarvutyte, Skirmantaite 2008, 29) to understand environmental limits, to develop open and supportive system of economy, to fight against poverty and social inequality and to assure welfare of the people. Tourism sector is especially very much dependent on climate and environmental resources. Thus it depends on the quality of the available resources. Quality and sustainability are very strongly linked. Quality is perceived immediately by consumers through the tourist activity, whilst sustainability means the policy framework and management processes behind, ensuring a high quality offer. (UNWTO Quality Support Committee, 2003)

The growing „debt“ to the environment caused by the use of fossil fuels is the reason for the today's growing concern which has launched the awareness of the need to reduce negative environmental impact. As the contemporary tourist becomes aware of the adverse environmental impact, he/she begins to require the tourist product which is used and paid for to be ecologically and socially acceptable.

Sustainable tourism is tourism which is deeply aware of the present and future economic, social and environmental impact, which corresponds to the needs of the visitors, industry, environment, and local communities. (Minciu, Popescu, Padurean, Hornoiu and Baltaretu 2010, 85)

Societal perceptions of the role of business have shifted markedly in the last two decades. Sustainability practices are becoming increasingly common. Individuals and corporations are beginning to think about it and debate it more frequently than ever before. (Jayawardena 2003, 411) Corporate social responsibility as the micro aspect of sustainable development means integrating environmental, societal and economic concerns into the core business strategy and further into the main business operations. Tourism businesses should behave responsibly in order to contribute to sustainable tourism development. Environmental sensitiveness is only one aspect tourism businesses should take care of. With regards to the core business ideas and operations, as well as to the sectors dependence on environmental resources and climate, it is incrementally important to take care of the environment and to opt for more responsible energy consumption in the tourism sector.

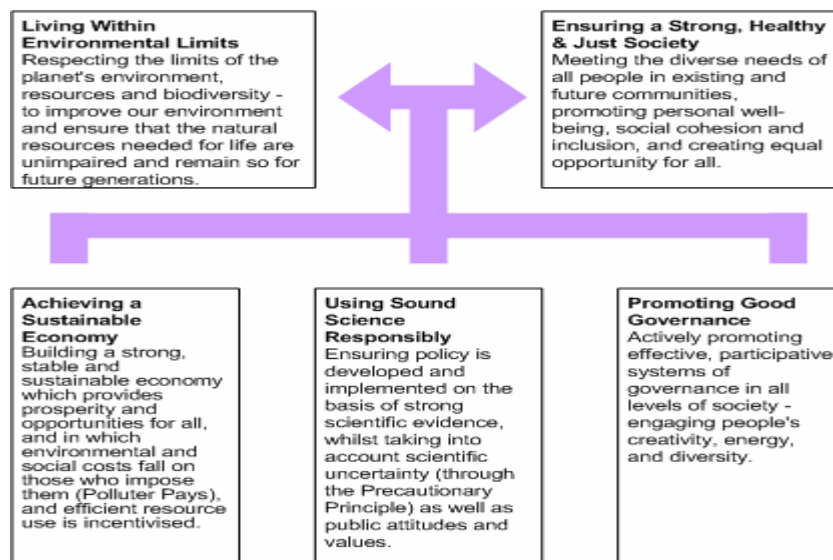
The paper tends to indicate the importance of the implementation of economical, ecological, and social responsibility in tourism, displaying the current major obstacles to the introduction of environmentally responsible management. Special emphasis is on energy, which represents operating cost for every sector. For some, it represents a small share of total costs, but for the most – particularly for the tourist sector – energy is an item which strongly affects the business. Unfortunately, many do not understand how they use and pay for energy, which results in unnecessary costs. The following describes the principles of responsible and sustainable development examined from the economic, ecological, and energy aspects.

1. SUSTAINABLE TOURISM DEVELOPMENT AND SOCIAL RESPONSIBILITY OF TOURISM BUSINESSES

For more than 20 years the term *sustainable development* has been in use. Since bad environmental, social and business policies brought with them many non-intended and bad consequences – especially regarding the overall world development - *sustainable development* as well as the so-called micro aspect of it – *corporate social responsibility* are the global solutions for finding balance between people, natural environment and economic systems. Resource management, pollution control and climate phenomena are all issues that by their nature reach beyond geographic borders, making the challenges of sustainability a priority shared by countries and communities everywhere. (Strange and Bayley 2008)

Sustainable development means designing the right mix of economic, social and environmental policies for today and for tomorrow. (Strange and Bayley 2008) Sustainable development encompasses a number of areas and goes to the heart of tackling a number of inter-related global issues such as poverty, inequality, hunger and environmental degradation. It highlights sustainability as the idea of environmental, economic and social progress and equity, all within the limits of the world’s natural resources. The defined UK principles of sustainable development which are presented hereafter simply highlight what sustainable development is all about.

Scheme 1: Shared UK principles of sustainable development



Source: <http://www.defra.gov.uk/sustainable/government/what/principles.htm>

The tourism sector is one of the most sensible sectors especially with regards to climate change since climate is the principal resource upon which the tourism industry is based. Tourism destinations are all spread worldwide and differ based on their comparative and competitive advantage. On the other side, the only issue of crucial importance they share together is that they are all climate dependent. Thus, even the slight changes in climate may have very profound impact on tourism destinations on southern and northern hemisphere. The effects of climate variability on tourism destinations and operators, as defined by the UNWTO (2009, 5) are:

1. Climate defines the length and quality of tourism seasons
2. Climate directly affects various facets of tourism operations that affect profitability (heating-cooling costs, snowmaking requirements, irrigation needs etc.)
3. A wide range of the environmental resources that are critical attractions for tourism in many destinations are sensitive to climate variability (wildlife and biodiversity, water levels and quality, snow conditions etc.)
4. Climate influences environmental conditions that can deter tourists including infectious diseases, wildfires, insect or water-borne pests etc.
5. Climate is crucial determinant of tourist decision-making

Line in line with the above mentioned, four broad pathways by which climate change will affect the global tourism and travel sector can be distinguished. These are: (UNWTO, UNEP and WMO 2008, 6) (1) Direct climate impacts (1, 2), (2) Indirect environmental change impacts (3, 4), (3) Impact of mitigation policies on tourism mobility (national or international policies to reduce green house gases emissions will impact tourism flows by causing an increase in transport costs and fostering environmental attitudes that lead tourists to change their travel patterns) and (4) Indirect societal change impacts (the impacts of, and adapting to climate change will have an economic cost. Climate change may also threaten future economic growth and even the political stability of some nations)

In order to minimize risks and capitalize new opportunities, tourism destinations and tourism companies will have to adapt to climate change and mitigate the negative effects they pose on the environment.

Tourism development should also be focused on meeting the key sustainability goals. Tourism actors (local, regional, national tourism boards, travel agents, tour operators, hotel companies as well as governmental bodies and other stakeholders having interest in the tourism) should join their efforts: define, plan, and develop strategies in order to respond to these challenges and positively contribute to meeting sustainability goals. Unchecked or badly managed tourism development brings many negative consequences with it. Tourism is an economic phenomenon, but it is a human and social activity. The complexity found in tourism is a reflection of complexity and contradictions of today's society, on the one hand, as a consumer good and as spectacle or culture. Economic dimension should have a special importance, but also the other dimensions must be borne in mind in order to gain objective view of the problems that tourism can cause. (Argandoña 2010, 1) Quality and sustainability in tourism are inherently linked. *Quality in tourism is "[...] the result of a process which implies the*

satisfaction of all the legitimate product and service needs, requirements and expectations of the consumer, at an acceptable price, in conformity with mutually accepted contractual conditions and the underlying quality determinants such as safety and security, hygiene, accessibility, transparency, authenticity and harmony of the tourism activity concerned with its human and natural environment." (UNWTO Quality Support Committee 2003)

The core functions of business are innovation, technology development, capital investment and the implementation of sound management capability for wealth creation. Business is increasingly being looked upon as a bringer of solutions to global problems. (World Business Council for Sustainable Development, 2011)

In the 21st century, many stakeholders agree that: (WBCSD 2011)

- ... the fundamental purpose of business is to provide continually improving goods and services for increasing numbers of people at prices that they can afford;
- ... leading global companies will be those that provide goods and services and reach new customers in ways that address the world's major challenges ; and
- If action to address such issues is to be substantial and sustainable, it must also be profitable ...

Corporate social responsibility as the micro aspect of sustainable development enlightens the fact that micro actors - different stakeholders - behaving responsibly towards the environment, society whilst at the same time remaining profitable, are important for reaching positive progress in terms of sustainable development. CSR is a company's understanding of the role it plays in the society, not in the abstract but based on its current situation, environment in which operates, the values it upholds and its awareness of the intended and unintended consequences of its actions. (Argandona 2010, 14)

Thus, tourism companies should no longer follow the „*business as usual model*“ and reshape their ordinary business practices bearing in mind the society where they operate and the surrounding environment. They should foster social cohesion, create economic value (new markets, new jobs, engaging local residents) and respect the natural environment which is their main asset on the tourism market. In order to preserve the environment a transition to a more inclusive, low-carbon and resource efficient economy is required.

The market research results (Ermlich 2009) prove the willingness of consumers to pay additionally for corporate social responsibility when planning their holidays. Under the pressure of increasingly stringent regulations, increasingly “green” consumers’ expectations, and new relations of management to the extended company responsibility, the companies understand that nowadays environmental care means minimum risks and adverse effects throughout the product lifecycle.(Črnjar 2002, 34) Results of the research conducted on 20,000 German households indicate that 33% of those regularly travelling on vacation take into consideration relevant factors

influencing environment, ethical, and social reasons when choosing their destination. (Adlwarth, 2009) Energy efficacy is subject to green (ecologically sustainable) tourism, as shown by the research result positive answers to the question of whether they were prepared to pay more for green tourism and to contribute personally to the energetic efficacy for green tourism development. (GFK, TravelScope, 2010) Another research (Adlwarth 2009) shows the perception that out of 7.5 million tourism examinees, almost 50% is represented by fully socially responsible ones, i.e. less frequent change of towels and linen, implementation of energy efficacy measures, and reduction of waste, are all considered priorities by socially responsible tourists. More than 40% of socially conscious guests are willing to pay more for a stay in eco-hotel, aware of its less adverse environmental impact. Out of 20,000 questioned households, every fourth one expressed willingness to support ecological and social activities which would contribute to environmental protection and mitigate climate changes.

Due to the global problems of social responsibility and sensitivity, it is important to perceive the position of both Republics of Croatia and Slovenia within the contemporary tourism trends. Both, Croatia and Slovenia are on the global plane dominantly recognized as destinations with high level of socially responsible tourists, the position which should be retained. (Adlwarth, 2009) One possible way of retaining such tourists' opinion about Croatia and Slovenia is by introduction of renewable energy sources into tourist destinations in order to improve environmental protection and the overall sustainability of the region as their destination. As confirmed by the former UN World Tourism Organization researches in 2002, as even then: (Regionalna energetska agencija sjeverozapadne Hrvatske 2009, 34)

- more than 50% of tourists preferred such «environmentally friendly» accommodation and energy supply from renewable sources;
- willingness was expressed to participate in energy use programs applying the use of renewable sources as reliable and clean sources;
- as much as 51% of tourists were willing to pay more for use of renewable sources, but only 92% of those would pay up to 1- 5% higher price for this purpose.

To sum up, if they want to work towards sustainable tourism, tourism businesses should: (Church Development Service (EED) and Tourism Watch 2009, 3)

1. Develop fair and responsible tourism products
2. Advocate human rights and social standards to be respected
3. Practice corporate social responsibility
4. Introduce social and ecological product labelling
5. Develop and improve methods and standards to calculate and measure emissions in tourism
6. Recognize and ensure that growth in tourism is possible while emissions are being reduced at the same time
7. Establish clear reduction targets and deadlines for tourism emissions and develop innovative instruments and methods to achieve these reduction targets
8. Define climate protection targets as corporate voluntary commitment and integrate them into strategies of corporate social responsibility

9. Ensure that reduction targets are achieved mainly by increasing efficiency and by reducing emissions in the core business

In the following chapter the special focus will be put on environmental responsibility of tourism actors as well as on energy consumption and its main characteristics in the Republic of Croatia.

2. ECOLOGICAL RESPONSIBILITY AND SUSTAINABLE ENERGY CONSUMPTION – THE CASE OF CROATIA

Modelled according to the good European and World practice, the Program of Environmentally Responsible Management in Small Tourist Objects (Udruga za prirodu, okoliš i održivi razvoj Sunce and Udruga Zelena Istra 2009, 25, 26) has been installed in Croatia. Its research indicates the key problem identified by tourism workers and entrepreneurs as the lack of incentives and support both by state and by the local community in implementation of such measures. It is estimated that only 10-15% of tourism entrepreneurs are quite familiar with the principles of sustainable and environmentally responsible tourism and aware of the importance to implement those principles within daily practice. This leaves open the question of how to reach in time the remaining majority which obviously do not consider these issues overly essential. The answer to the question can at least partly be read and anticipated through the answers given by respondents to the questions on significant obstacles to the implementation of environmentally responsible management into tourism facilities (Table 1).

Table 1. Significant Obstacles to the Implementation of Environmentally Responsible Management

SIGNIFICANT OBSTACLES TO THE IMPLEMENTATION OF ENVIRONMENTALLY RESPONSIBLE MANAGEMENT	%
1. Insufficient information on possible measures	39.3
2. Insufficiently developed offer of environmentally responsible products and services	35.7
3. Insufficient incentives to the implementation of measures (i.e. financial incentives, tax relief)	50
4. Insufficient organizational support within the destination (i.e. no organized waste collection)	46.4
5. The measures are too expensive	3.6
6. No significant contribution to the hotel quality	7.1
7. No significant obstacles	3.6

Source: Razvoj programa okolišno odgovornog upravljanja malim turističkim objektima u Hrvatskoj - EKO partner, Udruga za prirodu, okoliš i održivi razvoj Sunce, udruga Zelena Istra, the project financed by the EU resources from the PHARE program, 2009, 25)

As indicated, and despite its principled position, the importance of sustainable development has still not been recognized on the state and on local levels. Undertaking the actual measures, along with better information and education of tourism workers on the possibilities and on the benefits of implementing environmentally responsible management would certainly in a short time significantly increase the proportion of those deciding on implementing such management. The answers obtained to the following questions (Table 2) testify on the existence of the positive image and results among those already implementing considerable amount of measures of environmentally responsible management in their objects.

Table 2. Assessment of Results on Implementation of Principles of Environmentally Responsible Management in Your Tourist Object

ASSES THE RESULTS OF THE IMPLEMENTATION OF PRINCIPLES OF ENVIRONMENTALLY RESPONSIBLE MANAGEMENT IN YOUR TOURIST OBJECT	%
1. Decrease in maintenance costs	60.7
2. Increase in maintenance costs	14.3
3. Better promotion and better image	67.9
4. Higher object accommodation occupancy	42.9

Source: Razvoj programa okolišno odgovornog upravljanja malim turističkim objektima u Hrvatskoj - EKO partner, Udruga za prirodu, okoliš i održivi razvoj Sunce, udruga Zelena Istra, the project financed by the EU resources from the PHARE program, 2009, p. 26.

Such ideas on tourism and hotel industry have already been elaborated in most of the well-known hotel chains, as Marriot, Hilton, Intercontinental, etc. The newly built Gaia Hotel of Napa Valley, California can be taken as an example. It has been projected in order to consume approx. 15% less energy (Brun 2007) and by 40% less water (Wilthew, 2007) than the average similar hotels. For its system in energy consumption management, it has also been certified as the first and the only „Gold“level hotel within the LEED standard system. (Butler, 2007) LEED (Leadership in Energy and Environmental Design) Green Building Rating System represents the USA system of standards in projection, building, and management of ecologically acceptable buildings.

As tourism destinations, both Slovenia and Croatia should strive to convert their hotels, camps, private accommodation, and other accommodation units into green oasis the guests would be prepared to pay more. One way is to introduce environmental management (Environmental Management System-EMS). Within the proces, EMS must create the conditions for systematic approach to the rewiev of impact within the areas of environmental protection and improvement, and achievement of sustainable development principles. Within EMS, environmental management operates according to certain principles, which are: generally accepted environmental policy, realization of the proclaimed environmental policy programme, implementation of control mechanisms within the proces of short-term and long-term relationship with

environment, system of reporting and preparing the reports directed to the goal. (Peršić and Smolčić Jurdana 2006, 1082)

3. ENERGY CONSUMPTION IN TOURISM – ECOLOGICAL ARGUMENTS

Apart from social and cultural reasons, the main reason for hotel managements' increasing concentration on ecological arguments still lies in their desire to reduce the overall costs of energy, water, and waste. (Tepelus, Castro Cordoba 2005, 139) By increased awareness of energy consumption environmental impact in tourism and of knowledge energy consumption effects on sustainable growth of tourist destinations, the need to develop pro-active strategies on energy management in tourism is also increased. (Kelly and Williams 2007) Encouragement of the sustainable energy use must become both economic and energy driving force of tourism, in hotels, camps, and private tourism units, as the amount of particular renewable energy form can follow the required quantity and thus the capacities can be used optimally. (i.e. The European Commission ETABETA project – New Energy in Tourism)

As energy consumer, hotel complex can be of dual business character: year-round or seasonal. In year-round businesses, space heating requires additional energy. The possible solutions are conventional energy systems which use gas as energent, or the renewable energy systems using, for instance, solar energy. The perspective of the future tourist objects' energy systems are the so-called total energy systems, with simultaneous use of heating and cooling energy, production of electricity, with gas as the ideal energent. From the functional aspect, energy systems fully meet the requirements. However, if analyzed from the economic and the ecological aspects, the present energy systems in tourist complexes do not meet the requirements. (Viličić and Franković 1992, 117)

In almost every sector, energy represents one of the operating costs. Energy costs are not represented by operating costs only, they can also represent considerable environmental and community „costs“. Tourism, relying on fossil fuels, coal, oil, and gas, has environmental costs (eco costs) visible in forms of air, water, and waste pollution and global climate changes. Although tourist will not bear such costs directly, they will surely impact indirectly the very activity of the tourist destination. Due to the importance of the environmental quality for the sustainable tourism development, and because of the role imposed on hospitality as its resource base, specific approach must be designed in shaping the environmental cost information as the relevant management resource base in the process of planning and controlling, from the hotel level to the world hospitality industry level.

The basic problem of tourist objects is to satisfy the increasingly strict criteria of comfort imposed by the tourist service market and to reduce the growing energy costs to the lowest possible measure. Due to its significant item within the total management costs, energy consumption in tourist objects has to be optimized. In order to ensure the required comfort, tourist objects use different types of energy. Thereat the structure of energy consumption in tourism must be explained.

Shares of direct energy consumption within tourism sector of Croatian islands are as expected, i.e. mostly used for water and space heating. Most of the demand is covered

by electricity (70.8%) and by fuel oil (28.6%), while the remaining part (0.6%) of the structure refers to the liquefied petroleum gas (LPG). (Hrastnik and Franković 2001, 506) It should be noted that the shares are stated based on their energy contents. Furthermore, the stated shares represent the cost-size of the energy presented. The actual situation shows the following cost structure, with its results almost identical to the 19 year average cost structure of the LRH company in Opatija, with considerable lowest cost share of gas (5.84%) in relation to the estimated fuel and propulsion fuel cost participation (51.05%) and electricity (43.11%). (Avelini-Holjevac and Mogorović 2002, 279) Within the 4* and 5* seasonal Adriatic hotels equal shares in electricity (49.35%) and fuel (48.53%) use are noted, while gas plays an insignificant portion (2.13%) within the consumption structure. (Zanki 2006, 95) According to the presented data, gas obviously occupies the largest part of energy costs of the Rijeka hotels (51.3%). Slightly smaller proportion (43.1%) refers to electricity, while the smallest proportion of costs refers to gas (5.7%).(Vicić 2008, 70) It all points to the need for the analysis of possible implementation of renewable sources as energy sources, and for the feasibility assesment of investments from the economic and ecological, but also from the social aspect. The stated shares can be compared with the average balance in 16 Hong Kong hotels, where 73% of the overall energy consumption refers to electricity, mostly because of the air-condition device use (45% of the overall energy consumption – subtropical climate).(Shiming and Burnett 2002) Electricity costs are generally higher than the heating costs. Therefore the analysis and the treatment of costs must be elaborated. According to one study, 63.1% refers to the electricity costs for room heating and hot water, while 10.9% refers to the kitchen needs.(Institut für Energiewirtschaft und Rationelle Energieanwendung (IER), Universität Stuttgart 2000) According to Zanki V., 48% refers to heating and air-conditioning, 25% to the food and beverages supply (cooking), 13% for preparation of hot water, and 7% for illumination and other. (Zanki Alujević and Galaso 2005, 54)

Because of such a proven tourism consumption structure with dominant electricity, the growth in share of renewable energy sources within the energy mix of a tourist destination should be required, and the power management system implemented. Such a system includes all management functions, which are the following: (Avelini Holjevac 2002, 543) (1) energy consumption and cost planning, (2) modes of energy use organization (consumption measurement of all points - users), (3) personnel training (how and why energy must be saved), (4) permanent control and analysis of energy costs and (5) permanent upgrading of energy management by introduction of new techniques and technologies in order to increase consumption economy and environmental protection.

As a very small number of Croatian hotels have established the policy of systematic energy management, the implementation of energy efficacy measures in the service of green tourism has been reduced to individual attempts. A number of simple and complicated technological solutions exist in the market today, which can transform the hotel into the example of energetic efficacy, while the investment project studies prove the return of investments. However, in most of the cases the hotel managers are not aware of potential benefits, while potential good examples exist even in Croatia (in the Valamar Group camping place the system of heat exploitation from waste water, etc).

According to the Strategy on Croatian Tourism to 2010, one of the strategic goals is represented by the space value protection and environmental improvement. (Ministry of Tourism of The Republic of Croatia 2003, 24) Natural resources still represent the major motivation factors for the arrival and the stay of tourists in Croatia. Sustainable use, protection and development of natural resources are „condition sine qua non“ for the long-term development of tourism in Croatia. The ecological aspect of tourism is based on the protection of its natural resources and on the education of all participants on aspects, importance, and the application of ecological principles in tourism. The strategy sees the achievement of the development vision as the long-term process mainly based on consensual acceptance of the global concept of the country sustainable development. The most important issues in the future development of tourism are related to the effective tourism destination management, from the national to the local levels. Croatia in the 21st Century – The Tourism Development Strategy suggests the need for the quality transformation of tourist offer basic elements in order to complete valorization and to protect tourism potentials. Such tourism development concept tends to the optimal economic effect, with the minimal degradation of the environment. Compliance with ecological standards is increasingly imposed as a trend within the tourist demand. Ecological standards nowadays represent an integral element in the definition of quality of all products and services, but also of all human activities within human work and life. (Avelini Holjevac 2002, 506)

In terms of energy consumption, hotel industry is one of the energy most intensive industries. The EU Action Plan for the energy definition of the tertiary sector, including the hotels, aims at saving 30% of energy by 2020. Renewable energy sources represent one way to approach and connect the growing need for the preservation and the protection of environment, and at the same time to make the most of the renewable technologies in the development of tourism.

Hotel ecological actions must be co-ordinated on the destination level, as eco-hotel can survive only within the eco-surroundings. The hotel management must be involved in ecological actions on water protection and economizing, on waste water disposal, air protection, promotion of actions of waste reduction and separation, stimulation of local production use, in use of local products, etc. Such actions bring new value not only to the destination and to the hotel, but to the overall positive image which will in the future have positive impact on attraction of new potential groups, particularly of „green“ conscious guests. (Peršić 2005, 115, 116)

CONCLUSION

Responsible attitude towards the environment within the tourist sector is of particular importance. Because of the nature of the offered services, the tourist sector strongly depends on intact eco-systems, while its development and its pressure on space influence them strongly. It is impossible to measure and estimate the positive impact of such methods, particularly within short periods typical for the presentation of financial results, and therefore the lack of strong confirmation of the positive impact of the sustainable development based on the competitiveness of business subjects. However, by careful measurement of positive impacts of measures associated to the sustainability

elements, the persistent ones show a number of positive trends associated to the energy efficiency and to the savings measures of non-renewable resources which can affect significantly the business subject productivity, particularly in large service objects. The existence of a positive image is proven by research results of those who have already implemented the responsible behaviour measures and therefore can testify on reduction in maintenance costs (60.7%), as well as on better promotion and image (67.9%) of particular tourist objects, but of the whole destination as well.

This emphasises the so-called „return to the nature“, which can also include healthy and intact natural environment, healthy and organically produced food, and natural surroundings. Since Croatia can offer everything stated so far, there may be enough space for the future development of tourist services, simultaneously maintaining and protecting the peculiarities which make Croatia so special.

Obviously, a number of participants must be given a significant role within the development and changes of sustainable development of the tourist sector. Beside the tourist professionals and the service beneficiaries, the active role must be played by NGO representatives, by the public sector, and by the indispensable financial sector, which can move the direction of investments towards sustainability.

Using its overall legislative framework, and particularly by defining the financial mechanisms, the state should stimulate sustainable development of tourist destinations, but the solutions and decisions on particular projects should be local and in accordance with the needs and wishes of local inhabitants.

Therefore the sustainable development projects must primarily be designed to benefit local inhabitants, and not to the interest of economic subject. This implies the strategy of greater number of smaller project of modest scale, as well as the need to shape the „environmental management accounting“ which will respect hospitality activity specificities (Environmental hotel management accounting – EHMA) and ensure the relevant information suitable for publication by the generally accepted criteria of publication on environment and available on the world industry level.(Eko parlament 2007, 39)

Energy represents the important part of management in tourism, and its need grows due to a large number of tourists and to the growing tourist objects' standards. Because of the local and global environmental impacts due to the energy consumption in objects, the need is also growing for the improvement of energetic efficacy. Therefore, according to the EU directives on international agreements on environment and energy, the renovation of the existing and the building of new objects are necessary. Because of the importance of environmental quality for the sustainable tourism development and because of the role imposed to the hospitality industry as its resource base, the specific approach must be built in shaping the information on costs from the economic, ecological, and social aspects.

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